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A  
COMPLETE SYSTEM  
OF  
BOOK-KEEPING,  
AFTER THE  
ITALIAN METHOD:  
In TWO PARTS.

PART I. relating to *Theory*, contains Rules for that Purpose never printed before in any Language; so few and short as to be learnt almost in an Instant, and retained without burthening the Memory; and so plain and perfect as that three Hours, or less, are sufficient to teach this whole Branch of it by them.—As also an Explanation of the Manner of keeping Accounts in two Sorts of *Specie*, namely, Domestic and Foreign for one and the same Article: without which neither Merchants who send Consignments abroad, or receive any Goods from thence for their own Accounts; nor Proprietors of Estates in *Ireland*, or elsewhere abroad, who reside here, can keep regular Accounts, and *vice versa*.—To which is added the Manner of keeping *Bank*, *India*, and other Stock after the *Italian* Method.—As likewise some Candid Animadversions on the Erroneous and Imperfect Method of Book-keeping taught and practised among us, contained in an *Essay on Book-keeping*, &c. by *Wm. Webster*.

PART II. relating to *Practice*, contains a Plan of Commerce adapted to the Rules aforesaid, giving proper Examples of every Manner in which a *Merchant* can engage in Trade, and of the various Cases which may occur to him therein.—As also Directions how to apply the *Italian* Method of Book-keeping, on the one Hand, to the Use of *Warehousemen*, *Shopkeepers*, &c. and of *Proprietors of Estates*, *Stewards*, &c. on the other.—Together with the Form of an *Epitome*, or Monthly Abstract of a *Merchant's* Books of Account; very proper to carry always about him, not only for disburthening his Memory, and enabling him to carry on his Business with a less Capital, but to shew him the State of his Affairs, if his Books should be destroyed by Fire, or any other Accident.

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By JOHN LONDON, late of *Tiverton*, MERCHANT.

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The THIRD EDITION.

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PART II. relating to PRACTICE.

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*Candidus imperti.* HOR.

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L O N D O N :

Printed for the AUTHOR; and sold by Mr. COMYN, Mr. JAMES, and Mr. WARD, at the *Royal-Exchange* in *Cornhill*; Mr. KEITH in *Gracechurch-Street*; Mr. BALDWIN in *Pater-noster-Row*; Mr. RUSSEL at *Temple-Bar*; and most other Booksellers. Price 6s. 1758.



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# Of BOOK-KEEPING.

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## PART II.

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I Should now proceed immediately, upon giving a Specimen of an *Inventory*, with which I observed, that a *Tradesman* ought to begin his Books of Account, at his first setting out in the World, agreeably to what I proposed in the *first* Part of this Work; but I have considered, that Persons who have but little or no Notion of *Book-Keeping*, especially the *younger* Sort, are not so capable of comprehending the Principles of that Art, when treated of in a set Discourse, as if they were delivered in a *Catechetical* Method: a Circumstance, which is equally the same in regard of all other *Arts* and *Sciences* whatever; and am become very sensible, at the same time, that as this Method serves to convey Knowledge the more easily to the Understanding, so it fixes it upon the Memory longer than any other. For these Reasons I chuse, before I go any further, to set forth the Principles, which I laid down in treating of the Theory of this Art in the *first* Part, by way of Question and Answer, here: tho' the Method of handling any Subject, by a set Discourse, must be allowed in *general* to be the best way of doing it, where the Persons who are addressed to, have had any Knowledge at all before in regard of the Subject treated of. This preparatory *Introduction* I have drawn up in Terms as short as I could, referring my *Reader* to the *first* Part of this *Treatise*, for a fuller Explanation thereof, where he thinks it necessary.

A CATECHETICAL DISCOURSE *concerning* Book-Keeping, *after the Italian Method, extracted from the Plan delineated, and the Rules laid down in the First Part of this* COMPLEAT SYSTEM.

Q. WHAT is *Book-Keeping*?

A. *Book-Keeping* is an Art, which gives People a Knowledge of the State and Circumstances of their Affairs in the Word. See Part I. Page 1.

Q. What is the best Method of *Book-Keeping*?

A. The Method which goes by the Name of the ITALIAN: *First*, because it is conducted by *Double Parties*; and *Secondly*, because of the *Concatenation*

B

or



or *Connexion*, which is preserved between all the Articles belonging to it. Page 1\*.

Q. What do you mean by the *Double Parties*, here spoken of?

A. In order to answer this Question, it must be observed, that every Article which hath been transacted in Trade, if it hath been entered to Book by *Double Parties*, must have a DEBTOR belonging to it, as well as a CREDITOR: and on the other hand a CREDITOR, as well as a DEBTOR. Page 1.

Q. What do you mean by the Words DEBTOR and CREDITOR, here spoken of?

A. In order to answer this Question, it must be likewise observed, that every Account that is formed or stated upon a Person's *Leidger*, or *chief Book of Accounts*, is raised upon two Leaves of the said Book, the one facing the other; and that at the Head of the *Left Hand* Leaf, must stand the Title of the Account, wrote in *large Characters*, with the Letters DR. signifying DEBTOR; and that at the Head of the Leaf at the *Right Hand*, must stand the *Latin* Words PER CONTRA, wrote in large Characters, also together with the Letters CR. or CREDITOR. The Use of all which is, that by bringing every thing that comes into a Person's Possession, upon the DR. Side of Accounts, and every thing which goes out of it, upon the CR. Side thereof, it may be known how the *Ballances* of his Accounts stand, and what his Circumstances are upon the *whole*. Pages, 2, 4, 5.

Q. How may a Person distinguish those Things which are to be made DR. upon Books of Account; from such as are to be made CR?

A. *All Things*, which become a Person's Property, whether it be *Money*, or *Effects* of any other kind, are always to be placed on the DR. Side of the Account; and on the other Hand, *all Things* which go out of his Possession, are in like manner to be placed on the CR. Side of it; agreeably to what is set forth above. So that the Terms of DR. and CR. in *Book-Keeping*, mean no other, than the *Lawyers* Terms of *Charge* and *Discharge*. Page 2.

Q. What do you mean by the *Connexion* or *Concatenation*, spoken of above?

A. I mean, that every Article which comes to be made DR. on Books of Account, kept after the *Italian* Method, hath a strict Relation to somewhat which was transacted *before*, either upon his own Books, or those of his Correspondent: and, on the contrary, every thing which comes to be made CR. hath the same Relation to somewhat that is to be transacted *afterwards*. In Consequence whereof, there is not any kind of *Account* whatever, that may be made CR. for any *Effects* that may have gone out of any Person's Possession, until some other *Account*, or *Accounts* have been made DR. for them: tho', at the same Time, all *Effects* ought to be placed to the Dr. or CR. Side of proper Accounts, as often, and as soon as they either become, or cease to be any Person's Property. Page 1, 3.

Q. What *Books* is it necessary to make use of, in order to teach the *Italian* Method of *Book-Keeping*?

A. *Three* Books, namely, the *Memorial* or *Waste-Book*, the *Journal* or *Day-Book*, and the *Leidger*, or *great Book*. Page 3.

Q. What is the Use of the *Memorial* or *Waste-Book*?

A.

\* These Pages all along refer to the first Part.



## Of BOOK-KEEPING.

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A. Upon the *Memorial*, or *Waste-Book*, all the Transactions which are done every Day in *Trade*, ought to be set down just in the manner, in which they happened. Page 3.

Q. What is the Form of the *Waste-Book*?

A. Upon the *Waste-Book*, four Lines are drawn through the Length of it, three of which are on the *Right Hand Side*, serving for Columns, in which to place the Sums of Money relating to each Article; and the other Column, standing on the *Left Hand Side* of the Leaf, serves to put a Mark in it, to signify, that the said Article hath been posted from thence into the *Journal*. A Mark which is made thus /. Page 4.

Q. What is the Use of the *Journal*?

A. Upon the *Journal*, all Transactions in *Trade* are set down, and stated by way of *DR.* and *CR.* in the manner as each Article ought to be brought from thence upon the *Leidger*. Page 4.

Q. What is the Form of the *Journal*?

A. Upon the *Journal* five Lines are drawn at length, three of which standing at the *Right-Hand Side* of the Leaf, serve to put down the Sums of Money belonging to each Article; and the other two, forming a Column at the *Left-Hand Side* of the Leaf, serve also to set down the Folio's of the *Leidger*, to which each Article of the *Journal* hath been posted; both on the *DR.* Side, and the *CR.* The Folio of the Account, which is *DR.* to be placed uppermost, and the *CR.* under it, parted the one from the other by a Line drawn between them. Page 4.

Q. What is the Use of the *Leidger*?

A. Upon the *Leidger* all the Transactions which were stated upon the *Journal*, are brought and placed to proper Accounts prepared for them, in the manner as hath been already set forth, either on the *DR.* or on the *CR.* Side, as the Case requires it.

Q. What is the Form of the *Leidger*?

A. Upon the *Leidger* two Leaves of the Book are appropriated for every Account; the one facing the other; in manner as hath been already set forth: and upon each of the Leaves belonging to every Account, there are five Lines drawn at length, four of which Lines are placed upon the *Right-Hand* of every Leaf, and the fifth upon the *Left-Hand Side* of it, forming as many Columns. Three of which Columns, namely, those which are nearest to the outermost Part of the Leaf, serve for the Sums of Money belonging to each Article; the fourth for the Folio of the *Journal*, from whence it was posted or transcribed; and the fifth for setting down the Date of the Time, in which the Affair had been transacted. Page 4, 5, 6.

Q. What is the Utility of setting down the Folios relating to each Article, which stands upon the *Journal* and *Leidger*, in manner as hath been directed?

A. The Utility thereof is two-fold: for, *first*, it serves as a Mark to shew, that the Article in Question hath been posted from the one to the other; and, *secondly*, to point out the Folios which it stands upon, in order to shew where the said Article may be found upon Occasion with the greatest Readiness, and without any Hesitation. Page 6.



Q. Is a *Memorial* or *Waste-Book*, absolutely necessary to be made Use of in a *Merchant's Counting-House*?

A. No; as appears from what hath been already said in regard of the Nature of that Book; and from what will likewise be shewn by *Example* in that Respect, by and by. Page 6, 7.

Q. Wherein doth the Difficulty of *Book-Keeping*, after the *Italian Method*, chiefly consist?

A. In stating Transactions by way of Dr. and Cr. upon the *Journal*. Page 7.

Q. What must be done in order to overcome this Difficulty?

A. In order to overcome this Difficulty, *six* Things ought to be attended to, namely,

*First*, the Dr. belonging to each Article, which is to be posted.

*Secondly*, the Cr. belonging thereto.

*Thirdly*, the SUM OF MONEY relating to it.

*Fourthly*, the TIME of transacting it.

*Fifthly*, the QUANTITY and QUALITY of the Goods in Question.

*Sixthly*, the CONDITIONS of the Agreement made in that Respect. Page 7, 12.

Q. Is there nothing besides these *six* Things to be regarded, in order to state Articles rightly upon the *Journal*?

A. Yes: due Notice must be likewise taken of the *Kinds*, or *Sorts* of Goods and Effects, which either come into, or go out of a Person's Custody or Possession; as also, of the *Person* or *Persons*, who may be interested therein, as well as *himself*; together with the *Nature* of that *Interest*. Page 7.

Q. In what *Coin* or *Species* must Books of Account be kept?

A. In the *current* Coin or Species, of the *Country* or *Countries*, in which the Owners of them reside. Only, if a *Merchant* hath any Dealings abroad for his *own* Account, where the *Species* differ from that of the *Country*, in which he is resident, he must keep the Accounts relating thereto, in the *Species* or *Coin* of both Countries. In order for which he must have *double* Columns drawn upon his *Leidger*, to put each *Coin* or *Species* therein, the *outermost* of which must always serve for the *Coin* of the Country in which he is *resident*, and the *inmost* for the *foreign*. Page 14, 15, 16.

Q. How many different Ways may a Person transact Affairs, in regard to the *buying* and *selling* of Merchandize?

A. In *four* different Ways, namely, *first*, a Person may either *buy* or *sell* his Merchandize for READY MONEY, or for BILLS OF EXCHANGE, which are generally looked upon as READY MONEY: *Secondly*, he may *buy* or *sell* his Merchandize upon TRUST or CREDIT: *Thirdly*, he may *buy* or *sell* his Merchandize by way of BARTER or EXCHANGE: and, *Fourthly*, he may *buy* or *sell* it, partly for READY MONEY; partly for BILLS OF EXCHANGE; partly for TRUST; and partly by way of BARTER. Page 38.

Q. How must a Person state the Account, who either *buys* or *sells* his Merchandize for READY MONEY?

A. If the Money be paid down immediately, upon Receipt of the Merchandize, which has been *bought*, ACCOUNT OF THE SAID MERCHANDIZE must be made

DEBTOR



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DEBTOR to CASH, for so much as was paid for it. If on the other hand, the Money is received immediately, upon *Delivery* of the Merchandize, which has been *sold*; ACCOUNT OF CASH must be made DEBTOR to ACCOUNT OF THE SAID MERCHANDIZE, for so much as was received for it; EXEMPLIFIED upon the *Leidger*, *Journal* and *Waste-Book*, in the Case of *Tobacco* bought in Company with *Thomas Rogers*, in an Instance where the said *Tobacco* was paid for by *Sundrys*, namely, by *Cash*, which had been deposited in the Hands of *James Gold*, a Banker, for one Part of it, and by *Cash*, which is supposed to have been in *House* for the Remainder.

EXEMPLIFIED also upon the *Leidger*, &c. in the Case of *Account of Cash*, in the Instance of Money, received from *Thomas Rogers* for Wine.\*

But, if the Money be not paid down immediately, and the *Person* who either *buys* or *sells* the said *Merchandize* be to pay for it within a few Days, An *Account* with the Title of *ready Money Dealers*, may be made either DEBTOR or CREDITOR for the Merchandize, upon *Delivery*, to *Account of said Merchandize*: And then *Account of Cash* must be made either DEBTOR or CREDITOR to the said *Account of ready Money Dealers*, as soon as the Payment may have been made. However it must be observed, that this *Account of ready Money Dealers*, is proposed to be raised, and made use of upon the *Leidger*, only in Cases, where *Persons* have not had any *Accounts* formed in their Names before, and where it may not be thought fit to raise any for them, upon dealing for a single Article only, without a Prospect of any further Concerns; EXEMPLIFIED in the Case of *Account of ready Money Dealers*, to be found upon the *Leidger*, &c. as hath been already directed.

2. How must a *Person* state the *Account*, who *buys* or *sells* his *Merchandize* for *Bills of Exchange*?

A. If the *Bills of Exchange* are given out immediately upon the *Receipt* of any *Merchandize* bought, then *Account of said Merchandize* must be made DEBTOR to *Bills of Exchange*, for the *Bills* which were *delivered*. If, on the contrary, the *Bills* are received upon *Delivery* of the *Merchandize* sold, then *Account of Bills of Exchange* must be made Debtor to *Account of said Merchandize* for the *Bills* which were received; EXEMPLIFIED in the Case of *Account of Cochineal* consigned to *James Long*, in the Instance of four *Casks* bought of *T. Johns*, with *Sundrys*, namely, with *Bills of Exchange*, and with my *Draught* on *J. Gold*: and of *Account of Wine*, received per *Captain Williams*, in the Instance of ten *Pipes*, sold to *R. Thomas*, for *Sundrys*, namely, for *Cash*, and for a *Bill of Exchange*; both which *Accounts* are to be found upon the *Leidger*, &c. as aforesaid. But, if the *Bills* are not furnished immediately, in either of these

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Cases,

\* Note here, that all *Accounts* upon the *Leidger* may be found by consulting the Alphabet; where, if you would find the said *Account* of *Tobacco*, you must look for it among the *Accounts* which stand upon the Letter T; and all *Articles* which stand upon the *Journal*, may be found by looking at the *Date* of the *Transaction*, and the *Folio* from whence it was posted; both which, as hath been shewn in treating of these Books, must be always specified upon the said *Leidger*: And at the same time, all *Articles* which may stand upon the *Leidger* and *Journal*, may be found upon the *Waste-Book*, *Warehouse-Book*, &c. by looking for the *Date* of the *Transaction* thereon; a *Date* which must stand upon all these Books spoken of.



Cases, tho' it is to be done in a few Days after ; the Affair may be conducted by *Account of ready Money Dealers* in the same Manner as hath been set forth, in case *Cash* had been the Thing in question, instead of *Bills of Exchange*.

Q. How must a Person state the Account, who *buys* or *sells* his Merchandize upon *Trust* or *Credit*?

A. He must make *Account of the Merchandize* which he *buys*, DEBTOR to the *Person* of whom he BOUGHT IT ; and on the contrary, he must make the *Person* to whom he *sells* his Merchandize, DEBTOR to *Account of the Merchandize* SOLD ; EXEMPLIFIED in the Case of *Account of Woollens*, in the Instance of *Long Ells* bought of *James Long* ; and of *Thomns Gill*, in the Instance of *Madders* sold him ; to be found upon the *Leidger*, &c. as aforesaid.

Q. How must a Person state the Account, who *buys* or *sells* his Merchandize by way of *Barter*?

A. He must make *Account of the Merchandize* which comes into his Possession DEBTOR to *Account of the Merchandize* which goes out of it ; EXEMPLIFIED in the Case of *Account of Woollens*, in the Instance of *Callimancoes*, received from *T. Hill* for *Madder* ; to be found upon the *Leidger*, &c. as aforesaid.

Q. How must a Person state the Account, who *buys* or *sells* his Merchandize partly for *ready Money*, partly for *Bills of Exchange*, partly for *Trust*, and partly by way of *Barter*, or the like?

A. He must make the *Merchandize* which he *buys*, DEBTOR to *sundry Accounts*, namely, to *Cash*, for so much as he *pays* for it in *Money* ; to *Bills of Exchange*, for so much as he *pays* for it in *Paper* ; to the *Person* who *sells* him the said *Merchandize*, for so much as is *sold* upon *Trust* ; and to the *Merchandize* which he *delivers*, for so much as is *delivered* by Way of *Barter* ; and, on the contrary, he must make *sundry Accounts* DEBTOR to the *Merchandize* which he *sells* ; namely, *Cash*, for so much as he *receives* for it in *Money*, *Bills of Exchange*, for so much as he *receives* for it in *Paper* ; the *Person* who *buys* the said *Merchandize*, for so much of it as is *bought* upon *Trust* ; and the *Merchandize* which he *receives*, for so much of it as is *received* by way of *Barter* ; EXEMPLIFIED in the Case of *Madder*, received from *H. Holstein*, in the Instance sold *J. Stubbs*, to be found upon the *Leidger*, &c. as aforesaid.

There is another Way also of stating these Cases, namely, He may make the *Merchandize* which he *buys*, DEBTOR to the *Person* who *sells* it, and then make the said *Person* who *sells* it, DEBTOR to *sundry Accounts*, namely, to *Cash*, for the *Money* which he paid him towards it, to *Bills of Exchange* for the *Paper* which he gave him towards it ; and the *Merchandize* which he delivered by way of *Barter*, for so much as he delivered ; by which Means the *Ballance* which remains due, is for what he bought upon *Credit*. And, on the other hand, he must in that Case, make the *Person* to whom he *sells* his *Merchandize*, DEBTOR to the said *Merchandize* for so much as he *buys*, and then make *sundry Accounts* DEBTOR to him, namely, *Account of Cash* for the *Money* which he receives towards it ; *Bills of Exchange* for the *Paper* which he receives towards it, and the *Merchandize* which he receives by way of *Barter*, for so much as he receives ; by which Means, the *Ballance* which remains due, is for what he sold upon *Credit* ; EXEMPLIFIED in the the Case of *Madder*, received from *H. Holstein*, in

in



in the Instance of Part of it, sold *James Ashley*, to be found upon the *Leidger*, &c. as aforesaid.

Q. Under how many Circumstances may a *Merchant* carry on *Trade* or *Commerce*?

A. Under *two*, namely, upon his *own* Stock and Bottom; and in *Partnership* with some other Person or Persons.

Q. In how many different Sorts of *Partnership* may a Person engage?

A. In *three*, namely, in a *Partnership*, which relates to *all* the Branches of his Trade; in a *Partnership* which relates to a *particular* Branch of it only; and in a *Partnership* which relates no farther than to a *particular Voyage*, or to the *Purchase* of a *particular* Parcel of Goods or Merchandize to be *sold*, as well as *bought* for the joint Account of the Persons concerned. Pages 36, 37.

Q. Under how many different Characters may a *Merchant* act, in carrying on *Trade* or *Commerce*?

A. Under *three* different Characters, namely, *First*, a *Merchant* may be the Proprietor or Owner of the Goods with which he trades: *Secondly*, he may act as a *Factor* only, without having any Property in them: *Thirdly*, he may have some certain Share of the *Property* of the Goods, which may have been committed to his Care, in the Quality of a *Factor*, and consequently act in that respect in a double Capacity; namely, as both a *Proprietor* and a *Factor* too. Page 36.

Q. What is the Meaning of the Word *Factor*?

A. The Word *Factor* is applied to a Person to whom *Merchandize* is sent, in order to its being sold for Account of the *Proprietor* thereof: A *Proprietor*, to whose Orders the net Produce of it is to be remitted, after all the Disbursements laid out thereon, together with the *Commission* for selling thereof, are deducted. Page 36, 37.

Q. What Measures must a Person take at his first setting out, who begins to carry on Trade upon his own *Bottom*, and for his own *Account*?

A. All Persons whatever, who are any ways concerned in *Trade*, whether they intend to carry it on upon their *own Bottom*, and for their *own Account*, or not, ought always, at their first setting out, to begin with making out an *Inventory* of all their Estate both *real* and *personal*; or, in other Words, of *all* that they are worth in the *World*: Which is done by setting down upon their *Waste-Books*, if they intend to keep any, or else upon some other *Book* or *Paper* to answer the same Ends, all the particular Articles of which his Substance consists, summing up the whole at the Foot of the Account; and when that is done, he must make *sundry Accounts* that is to say, some certain Accounts, to be stated upon his *Journal* and formed upon the *Leidger*, under Titles, proper to distinguish every Article of his Effects by, in order to their being brought, each one, to its particular Account DEBTOR to *Account of Stock* for the same. Page 36; EXEMPLIFIED in the Case of *Account of Stock*, to be found upon the *Leidger*, &c. as aforesaid.

Q. How must he state his Accounts in carrying on his Trade afterwards?

A. He must make every Thing which becomes his Property DEBTOR, either to the *Person* or *Persons* from whom it *came*; or to the *Effects* in which it comes to be *vested*; or to those *Effects* which go out of his Possession in *procuring* thereof.



thereof. Page 2, 38. Exemplified in the Case of *Wines*, received *per Capt. Williams* from *Thomas Johnson*; *Account of the Corn-Factory*; and *Account of Woollens*, in the Instance of *Madder*, received from *H. Holstein*, sold to *T. Hill* for *Callimancoes*. All which Accounts are to be found upon the *Leidger*, &c. as aforesaid.

Q. What Measures must Persons take at their first setting out, who begin a Trade together in *Partnership*, to last for some certain Time agreed upon between them, and are jointly concerned together in every Branch of Trade that is carried on by either of them?

A. Each of them ought to take an *Inventory* of all their *Estate* both *real* and *personal*, for their *private* Information, to be set down upon their own *private* and *separate* Books of Account, upon which they ought to keep an Account of their own *special* Affairs, which do not relate to their *Partnership*; and then each Party must put into a *Publick* and *Joint Stock* to be raised between them, some certain *Sums of Money*, or some *Effects* to a certain Value agreed upon between them, as a *Fund*, wherewith to carry on their Trade. As to the Amount of this Fund or Joint Stock; *Account of Cash*, if it be *Money*, must be made *DEBTOR* for it; or if it be *Merchandize*, an *Account* or *Accounts* of the particular Article, or of the particular Articles which may have been so furnished; and each of the *Partners*, to whom any Article or Articles of the said *Fund* belonged, must be made *CREDITOR* upon separate Accounts, for the Value which each of them put in; whether the Conditions of the Agreement concluded between them were, that the one of them should put in Effects to a greater Value than the other, or whether they were to put in both alike: And, as to the Books, upon which the Accounts relating to their *Partnership* are kept, they are to be in common to *both*, or *all* the *Partners* therein concerned. Page 36, 37.

Q. How must they state the Accounts belonging to the *Partnership* or *Company*, in carrying on their Trade afterwards?

A. Just in the same Manner as a Person doth who carries on Trade upon his own *Stock* and *Bottom*; for, tho' a *Partnership* consists of *two* Persons, or *more*, yet the *Company* that carries on the Trade is but *one*.

The only Difference between them is, that the *Profit* or *Loss* which ariseth by a *Joint Stock*, must be divided between the *Partners*, in such Proportions as was agreed upon between them; whereas a Person who trades upon his own *Bottom*, hath nobody to share in either with him.

Q. How must a *Person* state his Accounts, who engageth with some other *Person* or *Persons* in a *Partnership*, which relates only to a particular *Voyage*, or to the *Purchase* of some certain *Parcel* or *Parcels* of *Merchandize* to be sold as well as bought, for a *Joint Account*?

A. In order to answer this Question, it must be considered in the *first* Place, that a Person who engageth in any *Voyage*, or in the *Purchase* of any *Merchandize*, as aforesaid, may either be the *Husband* or *chief Agent*, thro' whose Hands the Affair passeth, or else, another *Partner* may act as such. Secondly, that the *Merchandize* bought as aforesaid, may be sent away immediately upon the *Purchase* thereof, or else the Market to which it is to be sent, may not have been fixed, tho' several may be in view.

Now



Now a Partner who acts as *Husband* or *chief Agent* for the Affair, in Regard to any *Voyage* that is undertaken, or any *Merchandize* that is sent as aforesaid, is to make *Account of the Voyage*, or *Account of the Merchandize* aforesaid, DEBTOR for the whole Amount of the *Outset* of the said *Voyage*, or the whole Amount of the *Purchase* of the said *Merchandize*; and afterwards his *Partner*, or *respective Partners*, must be made DEBTOR to the said *Voyage*, or *Merchandize* for his Share, or their respective Shares thereof; EXEMPLIFIED in the Case of the *Adventure in the Herring Fishery*; and of the *Adventure to Madeira* in Company with *Robert Jackson*; both which Accounts are to be found upon the *Leidger*, &c. as aforesaid.

But if the *Market* to which the said *Merchandize* is designed to be sent, be not fixed at the Time of its being bought, then *Account of Merchandize so bought in Company*, must be made DEBTOR for its Amount to the *Person* or *Persons* from whom it was purchased, or to *Cash*, or to any other *Effects* that purchased it. And when the *Market* is fixed, and the said *Merchandize* is shipped off, then *Account of the Adventure sent in Company*, must be made DEBTOR to *Account of the Merchandize bought in Company* for the same; EXEMPLIFIED in the Case of *Tobacco, bought in Company with Thomas Rogers*, and sent away again to *Thomas Sutton*; to be found upon the *Leidger*, &c. as aforesaid.

In the mean Time, a *Partner* in a *Voyage*, or in *Merchandize bought as aforesaid*, who doth not act as *Husband* or *chief Agent*, in transacting the Affair, needs only make *Account of the Voyage so undertaken*, or *Account of the Merchandize so purchased*, DEBTOR for the Share, or Part which he hath therein, to *Somebody* or other, or to *Cash*, or to some other *Account* or *Accounts*, as the Case requires, in regard to the *Effects furnished* for that Purpose. Page 37. EXEMPLIFIED in the Case of *Merchandize consigned to Hutton and Wife*, to be found on the *Leidger*, &c. as aforesaid.

Q. How must a Person state the Account who sends *Merchandize* away which he hath of his own Property, for Account and *Risque* of his *Correspondent*?

A. He must make his *Correspondent* DEBTOR to *Account of the Merchandize* which he sends him; and, when he receives any *Returns*, whether it be in *Bills of Exchange* or in any Thing else, He must make *Account of the Effects* which he receives, DR. to his said *Correspondent* for the Value thereof, only with this Distinction, that if his *Correspondent* resides in a Country, where the *Coin* or *Species* differs from that of the Country in which the *Merchant* who sends the Goods lives, and he hath at the same Time any Dealings with him for his own Account, then he must add the Term *his Account*, to his said *Correspondent's* Name, when he makes him DR. for the said *Merchandize*; a Term which it is not necessary to make use of, if the *Species* doth not differ. &c. as above-mentioned; EXEMPLIFIED in the Case of *Gerard Vinck*, and of *Isaac Vos his Account*, in the Instance of *Woollen Goods* being sent to each of them for their respective Accounts, which may be found upon the *Leidger*, &c. as aforesaid.

Q. How must a Person proceed who sends any *Merchandize* to a *Factor*, to be disposed of for his own Account who sends it?

D

A.



A. He must make *Account of the Merchandize* which he sends to his Correspondent for my Account, DR. to *Account of the Effects* from whence it was taken, or to the Person or Persons which furnished it; and when the Goods are disposed of, and the *Account Sales* thereof is received, either in Whole or in Part; he must make the *Factor my Account*, DR. to the said *Account of Merchandize* adventured for the neat Proceeds thereof, Page 14, 15, 16, 17; EXEMPLIFIED in the Case of Merchandize consigned to H. Holstein, of Adventure to Madeira, and of Hops consigned to William Scott; all which Accounts may be found upon the *Leidger*, &c. as aforesaid.

Q. What do you mean by the Terms *Account Sales Neat Proceeds*, and *Returns*, here made use of?

A. By the Term *Account Sales* is meant, an *Account* of the Disposal of any Merchandize sent to a *Factor* for Sale: By the Term *Neat Proceeds*, is meant, the Produce of said Merchandize after all Charges deducted: and by the Term *Returns* is meant, the *Effects* of any Kind which may have been sent in Payment thereof, Page 25, 26; exemplified in the Case of Linens consigned me by H. Holstein, and of H. Holstein his Account; as also of Wine consigned me by Capt. Smith, and of Robert Jackson his Account; all which Accounts are to be found upon the *Leidger*, &c. as aforesaid.

Q. What do you mean by the Terms made use of in *Book-Keeping*, of my Account and of his Account, which are sometimes added to a Person's Name; and in what Cases are they to be added to it?

A. The Term *my Account* added to a Person's Name points out, that all Affairs transacted under that Denomination, are done for Account of the Person whose Name stands so distinguished. And, on the other Hand, the Term *his Account* added to a Person's Name points out in like Manner, that all Affairs transacted under that Denomination, are done for Account of his Correspondent; these Terms being put as a Mark of Distinction, of what Affairs are transacted for Account of the one and of the other, as it often happens, that they either may reciprocally employ each other in one and the same Capacity, or have Dealings together for a joint Account; EXEMPLIFIED in the Cases of H. Holstein and of Isaac Vos, in the Instances of my Account, and of his Account.

These Terms of Distinction, however, are not to be used, unless the Coin or Species belonging to the Countries in which the Correspondents are resident, and made use of to keep their Books in differ, as hath been already observed, Page 14, 15. EXEMPLIFIED also in the Case of Account of Indigo from Bent and Long, and of James Long; to be found on the *Leidger*, &c. as aforesaid.

Q. How must a Person state his Account, who sends Merchandize away for a joint Account? Let us here suppose half for Account of his Correspondent, and half for his own proper Account, for Sale and Returns.

A. He must make *Account of the Merchandize* which he sends to his Correspondent for their joint Account, DR. to *Account of the Effects* from whence it was taken, or to the Person or Persons who furnished it, for the whole Amount of the said Merchandize immediately, upon its being shipped off; and at the same Time he must make his Correspondent aforesaid, his Account DR. to the said Merchandize for his half Part thereof; and, on the other Hand, when he receives any Returns from his Correspondent, towards the half Part of the said

Mer-



*Merchandize*, sent for Account of his said *Correspondent*, he must make *Account of the Effects* so received, or the *Person* by whom it was received, *DR.* to his *Correspondent his Account*, for the Amount thereof. And, whensoever he receives *Account Sales* from his said *Correspondent* and *Factor*, of the Parcel of Goods sent for *their joint Account* as aforesaid, he must make him (naming his Name) *my Account, DR. to Account of the Merchandize adventured*, for my half Part of the *Net Proceeds* thereof. And, whenever he receives any *Returns* towards it, he must act in Manner just mentioned, Page 18, 19, 20, 21; EXEMPLIFIED also in the Case of *Merchandize*, consigned *Thomas Johnson*, for a *joint Account*, to be found upon the *Leidger*, &c. as aforesaid.

Q. How must a Person state the Account, who orders any *Merchandize* to be sent him by his *Correspondent*, for *his own* proper Account and Risk?

A. He ought, upon the Receipt of the *Invoice* thereof, to make *Account of the Merchandize sent by his Correspondent, DR.* to his said *Correspondent*, for the Amount of the said *Merchandize* so sent. And, in Case the *Merchandize* so sent, was bought with some certain *Species*, which differs from the *Species* of the Country in which he resides, he must add to his *Correspondent's* Name the Term of *my Account*; EXEMPLIFIED in the Case of *Madder*, received from *H. Holstein*, to be found as aforesaid.

Q. What Measures may a Person take, who refuseth to keep the Goods which may have been sent him for his Account, upon the Terms upon which they were sent?

A. First, he may be induced to keep them in Consideration of an *Abatement* made him, in regard of their *Price*.

Secondly, he may be induced to keep them, upon Condition of sending some other *Merchandize* for their Value, instead of *Money* or *Bills of Exchange* in Return.

Thirdly, he may sell them at the *Request*, and for *Account* of his *Correspondent* who sent them.

Fourthly, he may deliver them to some other *Person* or *Persons* by *Orders*, and for *Account* of the Owner.

Now, if he be induced to keep said *Merchandize* in Consideration of an *Abatement* of their *Price*; he must make his *Correspondent DR.* to *Account of the Merchandize received from him*, for so much as the *Abatement* amounts to.

If he keeps it upon Condition of sending some other *Merchandize* in return; he must make his *Correspondent DR.* to the said *Merchandize* which he sends in return.

If he keeps it upon Condition to dispose thereof, for *Account* of his *Correspondent*; he acts the Part of a *Factor* in that Respect, and must proceed after the Method, which will be set forth in Answer to the next Question.

If he delivers them to some other *Person* or *Persons*, by *Orders*, and for *Account* of the Owner; he must make the said *Owner DR.* to the said *Account of Merchandize* for the Value of the Goods or Effects, which he delivers by his Orders.

On the contrary, the Person who sent the said *Merchandize*, as just mentioned, must state his *Account* in a Manner quite opposite. For, in the first Instance; he must make either *Account of the Merchandize* which he sent, or *Profit and Loss*,

*DR.*



DR. to his *Correspondent*, for whose Account they were sent, for so much as the *Abatement* amounts to.

In the *second*; he must make the *Merchandize* which he receives DR. to his *Correspondent* who sent them.

In the *third*; he must act as if he had sent the said *Merchandize* to his *Correspondent* at first, in the *Quality* of a *Factor*, the Method of doing which will be shewn bye and bye, as I have already observed.

And in the *fourth*; he must make the *Merchandize* which was delivered by one of his *Correspondents* to the other for his Account, DR. to his said *Correspondent* who delivered it; unless his *Correspondent* who receives the said Goods, agrees to accept them for his own Account: and in that Case, the Person who sent the said *Merchandize* at first, must make his *Correspondent* who received it, DR. to the Person who delivered it.

All which Cases are EXEMPLIFIED as follows, namely, in the Accounts of *I. Strang*, and of *G. Vinck* in the Instances of Abatements made by the one, and to the other, as to the first; in Account of *Linens* received from *I. Vos*, in the Instance of *Linens* sent in Return for the neat Proceeds of *Woollens*, as to the second; in the Account of *Merchandize* in Hands of *I. Vos*, in the Instance of *Woollen Goods* which were sent by me to the said *Vos* for his Account, and sold afterwards for my own, as to the third; and, of Account of *Merchandize* consigned *H. Holstein*, in the Instance of *G. Vink's* delivering him some *Woollen Goods* for my Account, which I had sent for his, in the fourth: Accounts which are to be found upon the *Leidger*, &c. as aforesaid.

Q. How must a Person state his Accounts, who receives any *Merchandize* into his Custody, which hath been sent him to sell for Account of his *Correspondent*, as a *Factor*?

A. He must make Account of the *Merchandize* which he receives DR. to Account of *Cash*, for the Disbursements which he lays out; and to some other Account or Accounts as the Case requires, for those other Charges which may attend it, provided that there are any other Charges attending it; and to Profit and Loss for his *Factorage* or *Commission* in selling it, after it hath been disposed of: And, on the other Hand, he must make the Person or Persons, to whom he sold it, DR. to the said Account of *Merchandize*, for the Value thereof, unless it was sold for *Ready-Money*; for in that Case, Account of *Cash*, or *Ready Money Dealers*, must be made DR. for it. And when all this is done, the Ballance of the said Account will shew the neat Proceeds of the said Adventure: Which neat Proceeds, the said Account of *Merchandize* must be made DR. for, to the Person who sent it, his Account; and, by this means, the whole Account of the Adventure will be ballanced and shut up. Page 18, 19; EXEMPLIFIED in the Case of Account of *Linens* received from *H. Holstein* for his Account; and of *Wine* received per *Capt. Smith*, for Account of *Robert Jackson*, to be found upon the *Leidger*, &c. as aforesaid.

Q. How must a Person state his Account, who receives any *Merchandize* into his Custody to sell as a *Factor*, in which he hath some certain Share as a *Proprietor* too: Let us suppose here that half Part is for Account of his *Correspondent*, and half Part for his own Account and Risque?

A.



A. He must, as soon as ever he receives *Invoice* thereof, make *Account of the said Merchandize* DR. to his *Correspondent* who sends it, *my Account*: for the half Part of it which had been sent for my *Account* and *Risque*: And when the said *Merchandize* comes to arrive, he must make the said *Account* thereof DR. to *Account of Cash*, for the Disbursements which may have been laid out thereon; to some other *Account* or *Accounts*, as the Case requires, for those other Charges which may attend it, provided that there are any other Charges attending it; and to *Profit and Loss* for his *Commission* for selling the half Part of it, which belonged to his *Correspondent*, after it hath been disposed of. And, on the other Hand, he must make the *Person* or *Persons* who bought the said *Merchandize*, DR. for the Value which it sold for, unless it was sold for *Ready Money*; for in that Case *Account of Cash*, or *Ready Money Dealers*, must be made DR. for it. And, when all this is done, he must make the said *Account of Merchandize* DR. to his *Correspondent*, his *Account*, for his half Part of the neat *Proceeds* thereof, and then, the *Ballance* of the said *Account* will shew either the *Profit* or the *Loss* arising from the other half Part belonging to himself. Page 20, 21, 22; EXEMPLIFIED in the Case of *Madders* received from *Isaac Vos*, for a joint *Account*, to be found upon the *Leidger*, &c. as aforesaid.

Q. Wherewith must a Person end his *Books*, and begin new ones?

A. With an *Account of Ballance*. Page 38.

Q. How must a Person act, who would ballance his old *Books*, and transfer his *Accounts* to new?

A. He must, in the first Place, ballance all the *Accounts* which stand open upon his *Leidger*, that he possibly can do: some of which may be shut up, accordingly, by making *Account of Profit and Loss* either DR. or CR. for the *Ballances*, as the Case requires it; and, afterwards *Account of Profit and Loss* itself must be shut up, by carrying the *Ballance* thereof to *Account of Stock*. This being done, he must make *Account of Ballance* DR. to all those *Accounts*, the *Ballances* of which stand upon the DR. Sides of the said *Accounts*; and on the contrary, he must make all those *Accounts* the *Ballances* of which stand upon the CR. Sides, DR. to *Account of Ballance*; and by this means, all the *Accounts* which stand upon a Person's *Leidger* as aforesaid, will not only be ballanced, but the DR. Side of *Account of Ballance* itself, will exactly tally with the CR. Side thereof, and be ballanced also; EXEMPLIFIED in the Case of *Account of House-Keeping*, and of *Account of Profit and Loss*; and EXEMPLIFIED also, in the Case of *Account of Ballance*; all which *Accounts* may be found upon the *Leidger*, &c. as aforesaid.

Q. How must a Person act, who would begin a new Set of *Books of Account*?

A. He must make use of the quite contrary Method, to what he did in ballancing his Book of *Accounts* as just mentioned, and make all the *Accounts* which stand on the DR. Side of *Account of Ballance* DR. upon his new *Books*, to *Account of Ballance* aforesaid; and, on the other Hand, he must make *Account of Ballance*, DR. to all those *Accounts*, which stand upon the CR. Side thereof: And by this Means, all his *Accounts* will be opened upon his new *Books*, in the very same Situation they were in, at the Time that they were ballanced upon his old.

Q. How must a Person act, who would continue to make Use of his old *Books of Account* after they had been ballanced, in manner aforesaid?



A. He may either continue the Use of the *same Accounts* which he had balanced, or else begin a *Set of Accounts* quite new. In order to proceed in which Method last mentioned, it would be proper to leave a few *blank Leaves*, both upon the *Memorial, Journal, and Leidger*, between the *new Set of Accounts* and the *old*. This Method of beginning either *new Books*, or a *new Set of Accounts*, will be found at the End of the *Journal, and Leidger*, of which I am about to give the *Form* in the following Sheets.

Q. It appears, indeed, from what hath been said, that the *Journal*, and the *Leidger* are the *principal Books* which belong to a *Merchant's Compting-House*: but, tho' the Use of the *Waste-Book* may be dispensed with, yet are there none other Books necessary, besides the above-mentioned?

A. Yes, several; especially if a *Waste-Book* be not made use of at all. For, tho' there be *many Articles* in the Course of *Trade*, that may be set down upon the *Journal*, without having been previously entered upon any Book at all, yet there are *other Kinds* of Articles which must necessarily be put upon either some Books, or loose Papers before they can come upon the *Journal*.

Now, among these *necessary Books*, of which I have been speaking, is, in the *first Place*, a *Warehouse-Book*, the Use of which is to set down the *Quantities and Qualities* of the *Merchandise*, which, from Time to Time, either *come into*, or *go out* of a *Merchant's Custody or Possession*, together with the *Marks and Numbers* thereof, provided that they have any such, as likewise the *Person's Names from*, and *by whom*, they are *received*; and *by*, and *to whom* they are delivered.

*Secondly*, an *Invoice-Book*, serving for a *Copy* of all *Invoices* of Goods that are sent away.

*Thirdly*, a *Book of Account Sales*, serving for a *Copy* of all *Account Sales* of Goods that are sent away.

*Fourthly*, a *Book of Account Currents*, serving for a *Copy* of all *Account Currents* that are sent away.

*Fifthly*, a *Bill-Book*, serving for a *Copy* of all *Bills* which may come to Hand.

*Sixthly*, a *Memorandum-Book*, serving to set down any *Orders and Directions*, or any other Things of the like Nature which may occur.

*Seventhly*, a *Copy-Book of Letters*, serving to keep a *Copy* of all Letters that may be wrote from Time to Time, to a *Merchant's Correspondents*.

*Eighthly*, a *Cash-Book*, serving to keep an *Account of Cash* thereon, instead of keeping it upon the *Leidger*. This Method of setting down upon a *Cash-Book*, and posting all Sums from thence, which may have been either received or paid, is a much more expeditious Way than the other. For, by this means, the Money comes upon *Account of Cash* directly, and is posted from thence to the *Leidger*, without being entered upon the *Waste-Book* or the *Journal* at all; whereas, if *Account of Cash* be kept upon the *Leidger*, every Article relating to it must go, if not upon the *Waste-Book*, yet upon the *Journal* first, and be posted from thence to the *Leidger*; and for that Reason, it is a Method which is very fit, if not absolutely necessary to be made use of, where a great deal of Money is continually paying and receiving.

Now,



Now, as I propose to go through the Forms of a regular Course of *Trade*, in all the Instances which I have been pointing out, I shall, in carrying it on for the *first three Months*, make use of a *Waste-Book*, *Journal* and *Leidger* only; making the *Waste-Book* serve the Ends of a *Warehouse-Book*, an *Invoice-Book*, an *Account Sales Book*, and a *Bill-Book*: and make at the same Time, the said *Waste-Book*, *Memorial* and *Leidger*, serve the Ends of a *Cash-Book*, with the Assistance of a *Banker*. And, on the other Hand, for *three Months more*, the Use of all the said Books just mentioned, namely, the *Warehouse-Book*, &c. will be taken up, and the Assistance of both the *Waste-Book*, and the *Banker* will be dropped, in order to set forth the *Method of Book-Keeping in both Ways*, and to illustrate it with proper *Forms* and *Examples*.

There are some other *Books* made use of by some *Merchants*, besides these above-mentioned, as *necessary* in some *particular Branches of Trade*, which are *useless* in regard of *others*. And it many times happens, that even those who are in the *same Branches of Business*, vary in the *Method of carrying it on* in that Respect, so that it is needless for me to say any thing more upon that Head; and therefore, I shall now proceed to give a *Specimen of the Inventory* before spoken of.

THE FORM OF THE WASTE-BOOK follows next.



## The WASTE-BOOK. Anno 1748.

MONDAY, JUNE 24.

**T**HE Inventory of me *John James* of *London*, Merchant, taken this Day, and consisting of all my Estate, both real and personal, viz.

I have in the first Place, in the Hands of *James Gold*, of *Lombard-street* 1000*l.* being the Sum which I have just received with my Wife, as her Marriage Portion. 1000 0 0

I have an Estate in Fee Simple, in the Parish of *Dartford*, in the County of *Kent*, which was bequeathed to me by my late Uncle *John James*, and is called *Farm-Land*. This Estate is let to *Thomas Dobson*, at 30*l.* per Ann. and is valued at 660 0 0

I have a Bond in my Custody signed by *Francis Foot* of *Cheapside* Woollen Draper for 200*l.* bearing Interest, at 5 per Cent. per Ann. assigned to me by my late Father *William James*. Upon this Bond there is 6 Months Interest due this Day, and I have desired to have both Principal and Interest of it to be paid on the 29th of *September* next 205 0 0

I have a Mortgage Deed in my Custody signed by *Jacob Banks* of *Ludgate-Hill*, upon the House in which he lives, for 200*l.* and there is Six Months Interest due thereon to this Day. 205 0 0

I have Household Goods, a Saddle Horse, and other Chattels, to the Value of, as per a List thereof made and filed up 160 0 0

I have likewise in running Cash by me the Sum of 21 0 0

2251 00 00

TUESDAY, JUNE 25.

/ I Have bought and received from *John Strang* of *Norwich*, 100 Pieces of Stuffs for which I am to pay ready Money; which Goods amount to, as per Bill of Parcels 200 00 00

/ I have bought and received from *James Long* of *Exon*, 200 Pieces of Long Ells, to pay for them in three Months, amounting to as per Bill of Parcels 300 00 00

/ *John Strang* hath drawn a Bill upon me to *Ann Arne*, dated the 22d Instant, a 30 Ds. for 100*l.* which I have this Day accepted to be paid by *James Gold*, due 25 July. 100 00 00

WEDNESDAY, JUNE 26.

/ MY Uncle Mr. *Samuel James* having 200*l.* in Cash by him, and having desired me to take it of him at the Interest of 3 per Cent. per Ann. I have received it from him upon my Note to him, dated this Day, payable upon Demand, and have paid it to *James Gold*. 200

1



# Of BOOK-KEEPING.

WEDNESDAY, 26 JUNE, 1748.

I have taken the Lease of an House of Mr. *Simon Swift* of *Canterbury*, for which I am to pay him 40*l.* per *Ann.* for seven Years certain, or twenty-one Years more or less, if I like it, out of which he is to allow me for the necessary Repairs; accordingly I have this Day paid towards it, as under

To <i>Jobu Hillyard</i> Carpenter, as per Receipt	—	1	2	10	0
To <i>James Moody</i> Plaisterer, as per ditto	—	3	0	0	
To <i>William Smith</i> Glazier, as per ditto	—	1	1	0	
To <i>Thomas Plumber</i> Painter, as per ditto	—	2	2	0	

8 13 00

THURSDAY, 27 Ditto.

*Thomas Johnson* of *Oporto*, hath shipped 20 Pipes of Wine for my Account and Risque, on board the *Ann*, Capt. *James Williams*, for this City, as per his Invoice, dated May 31, amounting to 866,150 Rees, at 5*s.* and 5*d.* per Mill-Ree, makes Sterling

234 11 8

MONDAY, 1 JULY.

*John Strang* hath drawn a Bill upon me to *William Wilkes*, dated 29 past, a 30 Ds. for 100*l.* which I have this Day accepted to be paid by *James Gold*, due 2 August.

100 00 00

TUESDAY, 2 Ditto.

I have bought and received from *John Strang* of *Norwich*, 200 Pieces of Stuffs, to be paid for in ready Money, amounting to as per Bill of Parcels

400 00 00

WEDNESDAY, 3 Ditto.

I have bought and received of *Joseph Jenkins*, of *Coleman-Street*, 200 Pieces of Long Ells to pay for them in 3 Months, as per Bill of Parcels

300 00 00

I have bought and received of *Thomas Gill*, of *Spittal Fields*, 200 Ps. of Callimancoes, to pay in ready Money, as per Bill of Parcels

400 00 00

FRIDAY, 5 Ditto.

I have shipped the Merchandise under noted, and sent the Invoice of it this Day, as under, viz.

INVOICE of 7 Bales, qt. 700 Ps. Woollens shipped on board the *Samuel*, Capt. *James Baker*, for *Amsterdam*, consigned to Mr. *Gerard Vink*, Merchant there for his proper Account and Risque

G. N <sup>o</sup> . 1	100 Pieces Long Ells	—	a 33 <i>s.</i>	—	1	165	0	0
2	100 Ps. ditto	—	a 32 <i>s.</i>	—	1	60	0	0
3	100 Ps. Stuffs	—	a 46 <i>s.</i>	—	2	30	0	0
4	100 Ps. ditto	—	a 44 <i>s.</i>	—	2	22	10	0
5	100 Ps. Callimancoes	—	a 46 <i>s.</i>	—	2	30	0	0
6	100 Ps. Long Ells	—	a 33 <i>s.</i>	—	1	65	0	0
7	100 Ps. Stuffs	—	a 45 <i>s.</i>	—	2	25	0	0

1397 10 00

7 Bales 700 Ps. Woollens.

F

FRIDAY,



# Of BOOK-KEEPING.

FRIDAY, 5 JULY, 1748.

INVOICE of 2 Bales qt. 200 Ps. *Woollens* shipped on board the *Samuel*, Capt. *James Baker*, for *Amsterdam*, consigned to Mr. *Hans Holstein*, Merchant there, for my Account and Risque, viz.

H. N <sup>o</sup> .	1 100 Ps. Long Ells first Cost and Charges, a 30s. 4d.	l. 151 13 4
2	100 Ps. Callimancoes, ditto, a 40s. 3d.	201 5 0

2 Bales 200 Ps. *Woollens*.

352 18 4

TUESDAY, 9 Ditto.

I have bought and received of *James Long* of *Exeter*, 200 Ps. Long Ells to pay for them in 3 Months, as per Bill of Parcels, amounting to

300 00 00

WEDNESDAY, 10 Ditto.

*Thomas Johnson* of *Oporto*, hath drawn upon me for my Account, a Bill of Exchange to *Simon Mills*, dated *June 5*, a 21 Days Sight, for 400,000 Rees, a 5s. 5d. per Mill-Ree, which I have accepted this Day to be paid by *James Gold*, due *August 5*.

108 6 8

THURSDAY, 11 Ditto.

I have given *Thomas Gill*, my Draught, on *James Gold*, for Payment of 200 Ps. of Callimancoes, bought of him for ready Money

400 00 00

FRIDAY, 12 Ditto.

I have bought and received of *Arthur Archer* of *Taunton*, the under-noted Woollen Goods to pay for them in 3 Months, viz.

100 Ps. Duroys, 21 yds. a 21s. per ps.	l. 105 0 0
100 Ps. ditto, a 23s. per ps.	115 0 0
100 Ps. Long Druggets, qt. 4900 yds. nt. a 16d. per yd.	326 13 4

546 13 4

300 Ps.

I have bought and received of *John Strang*, 200 Ps. of Stuffs to be paid for in ready Money, amounting to as per Bill of Parcels

400 00 00

TUESDAY, 16 Ditto.

*John Strang* hath drawn a Bill on me to *Stephen Johnson*, dated the 13th Instant, for 150l. a 30 Ds. which I have this Day accepted to be paid by *James Gold*, due *August 15*.

150 00 00

WEDNESDAY, 17 Ditto.

I have bought and received of *Robert Reeve* of *Cheapside*, a Parcel of Hosiery, qt. 84 Doz. to pay in 6 Months for them, amounting to, as per his Bill of Parcels

109 16 00

FRIDAY, 19 Ditto.

I have bought and received of *Jacob Kent*, of *Cannon-street*, a Parcel of Hats, qt. 18 Doz. to pay in 6 Months for them, amounting to as per Bill of Parcels

65 8 00

TUESDAY



# Of BOOK-KEEPING.

TUESDAY, 23 JULY, 1748.

I have this Day received of *James Gold*, per my Draught, payable to *C. Cross* or Bearer

20 00 00

I have shipped the Merchandize undernoted, and sent the Invoice of it this Day, as under, viz.

INVOICE of 3 Bales, and 1 Chest, qt. sundry Goods, shipped on board the *Elizabeth*, Capt. *Henry Thompson*, for *Oporto*, consigned to *Mr. Thomas Johnson*, Merchant there, for our joint Account, to say half each

T. N <sup>o</sup> . 1	100 Ps. Long Ells, dyed sundry Colours, and preft,			
	a 33 s. per Ps.		l. 165	0 0
2	100 Ps. <i>Norwich</i> Stuffs, a 40 s. per Ps.		200	0 0
3	100 Ps. <i>Duroys</i> , a 21 s. per Ps.		105	0 0

470 00 00

3 Bales. 300 Ps. *Woollens*.

N <sup>o</sup> . 4.	12 Doz. Pair of Children's Stockings, N <sup>o</sup> .	22 a	9 s. per Doz.	5	8	0
1 Chest.	12 Ditto of ditto	23 a	12 s.	7	4	0
	12 Ditto of Womens ditto	24 a	30 s.	18	0	0
	12 Ditto of ditto	25 a	24 s.	14	8	0
	12 Ditto of Mens ditto	26 a	24 s.	14	8	0
	12 Ditto of ditto	27 a	36 s.	21	12	0
	12 Ditto of ditto	28 a	48 s.	28	16	0

109 16 00

84 Doz. of *Hose*.

2 Doz. Boys Hats	29 a	2 s. 6 d. per Ps.	3	0	0
2 Ditto	30 a	3 s.	3	12	0
2 Ditto	31 a	4 s.	4	16	0
2 Ditto Mens Hats	32 a	5 s.	6	0	0
2 Ditto	33 a	6 s.	7	4	0
2 Ditto	34 a	7 s.	8	8	0
2 Ditto	35 a	8 s.	9	12	0
2 Ditto	36 a	9 s.	10	16	0
2 Ditto	37 a	10 s.	12	0	0

65 8 00

18 Dozen of *Hats*.

CHARGES, as under, viz.

Packing 3 Bales with Cloth, Cord, &c.	1	5	0
A Chest		17	0
Sufferance, Wharfage, Cartage, &c.		10	0

2 12 00

My Commission on l. 647 16 00 a 2  $\frac{1}{2}$  per Cent.

Mr. <i>Thomas Johnson</i> 's half	331	19	11	}	663	19	10
Mr. <i>John James</i> 's half	331	19	11				

647 16 00

16 3 10

663 19 10

There is due from *Thomas Johnson*, for his half of the Goods per Capt. *Thompson*, just mentioned

331 19 11

WEDNESDAY, 24 Ditto.

I have this Day paid Capt. *Thomas Hare* for Freight, &c. of 200 Ps. of Long Ells from *Exeter*, as per his Receipt

2 00 8

WEDNESDAY



# Of BOOK-KEEPING.

WEDNESDAY, 24 JULY, 1748.

/ I have this Day paid <i>Wm. Rogers</i> for Carriage of 300 Ps. Stuffs from <i>Norwich</i>	1	17	6
/ I have likewise paid <i>Samuel Lisle's</i> Bill for Packing, &c. 12 Bales of <i>Woollens</i> sent to <i>G. Vink</i> , and <i>H. Holstein</i> , and <i>T. Johnson</i>	9	10	00
/ <i>John Sampson</i> hath delivered me his Bill for dying 100 Ps. Long Ells sent <i>T. Johnson</i> , amounting to	10	00	00
/ <i>John Warner</i> hath delivered me his Bill for pressing, &c. of the said 100 Ps. Long Ells, amounting to	2	16	00
/ I have paid <i>Ralph Rodd</i> for a Chest for the Hose and Hats sent <i>J.</i> <i>Johnson</i>	17	00	
I have also paid for Sufferance, Wharfage, Cartage, &c. —	10	00	
/ <i>Thomas Johnson</i> hath ordered me to place the Ballance, which was due to him from me for Wines, towards Payment of his Part of the Goods sent him by <i>Capt. Thompson</i> , being 466,150 Rees, a 5s. 5d.	120	5	00

FRIDAY, 26 Ditto.

/ I have bought and received from <i>Thomas Gill</i> , 200 Ps. of Calliman- coes, to pay for them in 3 Months, amounting to as per Bill of Parcels	400	00	00
/ <i>John Strang</i> hath drawn a Bill upon me to <i>Ann Arne</i> , dated the 23d Instant, for 200 l. a 30 Days, which I have this Day accepted to be paid by <i>James Gold</i> , due August 25.	200	00	00

MONDAY, 29 Ditto.

/ I have bought and received of <i>James Long</i> , 200 Ps. of Long Ells to pay for them in 3 Months, amounting to as per Bill of Parcels —	350	00	00
/ I have delivered to <i>Charles Brown</i> , 100 Ps. of Long Ells by Orders, and for Account of <i>James Long</i> , they being damaged by Salt Water, amounting to	175	00	00

WEDNESDAY, 31 Ditto.

/ I have paid for Expences in House-Keeping in this Month —	6	6	00
/ I have also paid <i>Charles Crofs</i> , my Book-keeper's Bill of Disburse- ments, for Postage, &c. filed up	3	5	00
/ I have taken out of Cash for my private Use	3	3	00
/ I have paid for Carriage of 200 Ps. of Stuffs from <i>Norwich</i> —	1	5	00
/ I have paid for Freight, &c. of 200 Ps. of Long Ells from <i>Exeter</i> , per <i>Capt. William Gill</i>	2	00	8

WEDNESDAY,



# Of BOOK-KEEPING.

WEDNESDAY, 31 JULY, 1748.

*John Strang* hath agreed to abate me on 200 Ps. Woollens, received from him the 12th Instant

2 10 00

FRIDAY, 2 AUGUST.

I have shipped the Merchandize undernoted, and sent the Invoices thereof this Day, as under, viz.

INVOICE of 6 Bales, qt. 560 Ps. Woollens, shipped on board the *Rebecca*, Capt. *Ralph Ward*, for *Altena*, consigned to Mr. *Hans Harburgh*, Merchant there, by Order and for Account of Messieurs *Mayence* and *Keulen*, Merchants in *Frankfort*

M N <sup>o</sup> .	1	100 Ps. Stuffs	a 45 s. per Ps.	l. 225	0	0
	2	100 Ps. Long Ells white	a 33 s.	165	0	0
	3	100 Ps. ditto, dyed red, blue, &c.	a 42 s.	210	0	0
	4	60 Ps. I <sup>o</sup> . Druggets, qt. 2940 yds. nt.	a 17 d. per yd.	208	5	0
	5	100 Ps. Duroys	a 25 s. per ps.	125	0	0
	6	100 Ps. Callimancoes	a 44 s.	220	0	0

1153 5 00

560 Ps. Woollens.

INVOICE of 2 Bales, qt. 140 Pieces Woollens, shipped on board the *Eagle*, Capt. *Stephen Jones*, for *Middleburgh*, consigned to Mr. *Joseph Valcke*, Merchant there, to be forwarded to Mr. *Jan Swaart*, Merchant in *Antwerp*, for my Account and Risque.

S N <sup>o</sup> .	1	40 Ps. L <sup>o</sup> . Druggets, qt. 1960 yds. nt.	a 16 d. per yd.	l. 130	13	4
	2	100 Ps. Callimancoes	a 40 s. per ps.	200	0	0
		Charges in packing and shipping the same	—	1	5	0

331 18 4  
5 15 00

I have paid *Samuel Lisle's* Bill for packing 8 Bales of Woollens

SATURDAY, 3 Ditto.

*John Sampson* hath delivered me his Bill for dying 100 Ps. of Long Ells sent *Mayence* and *Company*, amounting to

10 00 00

*John Warner* hath also delivered me his Bill for pressing, &c. ditto

2 16 00

TUESDAY, 6 Ditto.

*Thomas Sutton*, of *Dunkirk*, adviseth me, per his Letter, dated 13th Instant, N. S. that he hath bought, pursuant to my Orders, a Dutch built Herring Bufs, taken and brought in there, during the late War, which Vessel is called the *Morning-Star*, and cost 11500 *Livres Tournois*,  $\frac{1}{8}$  of which is for his own Account, amounting to 1437 10 0. So there remains for  $\frac{7}{8}$  Parts of it, belonging to myself, *T. James*, &c. 10,062 10 0 *Livres*, making *Sterling*

437 10 00

*Thomas Sutton* hath drawn upon me a Bill of Exchange, to *Jean Facquette*, dated 13th Instant, a 13 Days Sight for 10,062 10 0 *Livres Tournois*, which I have accepted this Day, due 22d Instant, amounting to a 23 *Livres*, per £ *Sterling*.

437 10 00

G

WEDNESDAY,



# Of BOOK-KEEPING.

WEDNESDAY, 7 AUGUST, 1748.

The undernoted Persons have paid the following Sums for their respective  $\frac{1}{8}$  Parts of the Herring Buys the *Morning Star*, which is arrived in the River under the Command of Capt. *James Boyd*, viz.

<i>Thomas James</i> , my Brother,	per his $\frac{1}{8}$ Part of l. 437 10 0	l. 62 10 0
<i>Michael Meyer</i> ———	per his $\frac{1}{8}$ of ditto ———	62 10 0
<i>Robert Rouse</i> ———	per his $\frac{1}{8}$ of ditto ———	62 10 0
<i>Samuel Sandys</i> ———	per his $\frac{1}{8}$ of ditto ———	62 10 0
<i>William Watson</i> ———	per his $\frac{1}{8}$ of ditto ———	62 10 0

312 10 00

FRIDAY, 9 Ditto.

I have bought at a public Sale, in Company with *Thomas Rogers*, for our joint Account half each, 20 Hogheads of Tobacco, to be paid for in ready Money, and I have accordingly paid *Thomas Johns* for the same l. 730 0 0, viz. per Cash. l. 300 0 0, and per my Draught on *James Gold* to Bearer for l. 430 0 0

730 00 00

WEDNESDAY, 14 Ditto.

I have this Day received from *Gerard Vinck*, the undernoted Bills, which he hath remitted me for my Account, viz.

AMSTERDAM, 20 August, 1748. £ 100

100 00 00

At two Ufance, pay this my first Bill of Exchange, to the Order of Mr. *Jan Van Dycke*, one hundred Pounds Sterling, value in Account, as per Advice from

To Mr. *Jacob Simpson*,

*Isaac Vos*,  
*Gerard Vinck*.

Merchant in LONDON.

AMSTERDAM, 20 August, 1748, £ 200

200 00 00

At Ufance pay this my first Bill of Exchange to Mr. *Gerard Vinck*, or Order, two hundred Pounds Sterling, Value received, as per Advice from

To Mr. *James Steenberg*,

*Jan Van Dycke*,  
*Gerard Vinck*.

Merchant in LONDON.

THURSDAY, 15 Ditto.

I have received from *Archibald Campbell*, of *Glasgow*, the undernoted Bill, remitted me for his  $\frac{1}{8}$  Part of the *Morning Star*, Capt. *Boyde*, accepted this Day, due 21 August, viz.

GLASGOW, 10 August, 1748. £ 62 10 0

62 10 00

At three Days Sight pay Mr. *John James*, or Order, sixty-two Pounds Ten Shillings, as per Advice from

To Mr. *Robert Ross*,

*Archibald Campbell*.

Merchant in LONDON.

FRIDAY, 16 Ditto.

I have received of *James Gold*, per my Note on him, to C. *Cross*, or Bearer

21 00 00

I have shipped on board the *Swallow*, Capt. *Samuel Swift*, for *Dunkirk*, 20 Hhds. of Tobacco H N°. 50 a 70, which go consigned to Mr. *Thomas Sutton* there, for the joint Account of Mr. *Thomas Rogers* and myself  $\frac{1}{2}$  each. amounting to first Cost l. 730 0 0 & paid for Charges in shipping it l. 2 10 0

732 10 00

FRIDAY,



# Of BOOK-KEEPING.

FRIDAY, 16 AUGUST, 1748.

There is due to me from *Thomas Rogers*, l. 366 5 0 for his half of the Cost of and Charges on 20 Hhds, sent *Thomas Sutton*, as aforefaid

366 5 00

SATURDAY, 17 Ditto.

I have this Day paid the undernoted Sums for Outset of the *Morning-Star*, Capt. *Boyd*, who is ready to sail in order to fish for Herrings upon the Coast of Scotland, viz.

Paid *William Andrews* for Salt, per my Draught, on *James Gold* l. 60 0 0

Paid *James Thomas*, for Casks, per ditto 90 0 0

Paid Capt. *Boyd* per ditto, in order to discharge sundry

Tradesmen's Bills, as per Particulars filed 83 0 0

233 00 00

*Thomas Rogers* hath paid me l. 366 5 0 for his Share of the Tobacco, bought and shipped for our joint Account, which I have sent to *James Gold*,

366 5 00

MONDAY, 19 Ditto.

I have sent *James Gold* a Bill of Exchange on *Robert Ross*, dated 10 August, a 3 Days Sight accepted 15 ditto, due 21st

62 10 00

TUESDAY, 20 Ditto.

There is due from the Custom-House, for Debenture on 20 Hhds of Tobacco, sent *Thomas Sutton*, per the *Swallow*, Capt. *Swift*, for *Dunkirk*, for the joint Account of Mr. *Thomas Rogers* and myself

540 00 00

I have received of *Thomas James*, *M. Meyer*, *R. Rouse*, *Samuel Sandys*, and *William Watson*, l. 29 2 6 each for their respective  $\frac{1}{8}$  Parts of the Outset of the *Morning Star*, and paid it to *James Gold*, amounting to

145 12 6

I have received of *Jean La Roche*, l. 29 2 6 per my Bill on *Thomas Sutton*, payable to said *La Roche*, dated 18 August, a 3 Days Sight, for his  $\frac{1}{8}$  Part of the Outset of the *Morning Star*, and paid it to *James Gold*, amounting to

29 2 6

I have received of *Robert Ross*, l. 29 2 6 per my Draught on *A. Campbell*, to said *Ross*, dated 18 August, a 3 Days Sight for his  $\frac{1}{8}$  Part of the Outset of the *Morning Star*, and have paid it to *James Gold*, amounting to

29 2 6

I have received of *Thomas Aylmer*, l. 205 14 11 per my Draught on *Thomas Johnson*, to said *Aylmer*, dated 18 August, a 21 Days Sight, for his Account, and paid it to *James Gold*,

205 14 11

I have received of *James Steenberg*, l. 300 0 0 per my Draught on *G. Vinck*, dated 18 August, a 2 Ufance, and have paid it to *James Gold*,

300 00 00

There is due to *Thomas Rogers*, for his half of the Debenture, on 20 Hhds of Tobacco, consigned to *Thomas Sutton*, for our Joint-Account, to be paid by the Custom-House, the whole amounting to l. 540

270 00 00

WEDNESDAY,



# OF BOOK-KEEPING.

WEDNESDAY, 21 AUGUST, 1748.

*John Strang*, of *Norwich*, hath drawn a Bill of Exchange upon me to *Anne Arne*, dated 19 August, a 30 Days, for l. 200, which I have accepted this Day, to be paid by *James Gold*, due 21 September —

200 00 00

THURSDAY, 22 Ditto.

I have received of *Jacob Sampson* l. 200 0 0 per my Draught on *H. Holstein* of *Amsterdam*, payable to said *Sampson*, dated this Day, at 2 Ufance, Exchange a 35s. 7d. Agio, a  $4\frac{1}{4}$  per Ct. is 2225 15 0 Guilders, and have paid the same to *James Gold* —

200 00 00

FRIDAY, 23 Ditto.

I have this Day received from on board the *Queen Hester*, Capt. *Snow*, from *Amsterdam*, 40 Ps. of Linens, in one Chest IN<sup>o</sup> 1. which are consigned to me by *Hans Holstein*, Merchant there, to be sold for his Account, and have paid for Custom, Fees, &c. thereof —

42 10 00

I have likewise received from on board said Ship, 20 Hhds of *Madder*, A N<sup>o</sup>. 1. a 20, which are consigned me by *Isaac Vos*, Merchant in *Amsterdam*, and which are sent for our Joint Account, half each, amounting to as per Invoice, dated 30 Aug. N. S. 4400 Guilders, my half of which amounts to 2200 Guilders in Sterling —

196 15 6

I have paid for Entry, Fees, &c. of said *Madder*, at the Custom-House —

10 6

I have sold to *Thomas Rogers*, 10 Ps. of Hollands, received from *H. Holstein*, to pay for them in two Months, as under, viz.

1 Ps.	N <sup>o</sup> .	1	qt. 29 Ells	a 5s.	—	l. 7	5	0
1 Ditto		2	qt. 28 $\frac{1}{2}$	a 6s.	—	8	11	0
1 Ditto		3	qt. 28	a 7s.	—	9	16	0
1 Ditto		4	qt. 29 $\frac{1}{2}$	a 4s. 6d.	—	6	12	9
1 Ditto		5	qt. 29	a 3s.	—	4	7	0
1 Ditto		6	qt. 28	a 3s. 6d.	—	4	18	0
1 Ditto		7	qt. 27 $\frac{1}{2}$	a 4s.	—	5	10	0
1 Ditto		8	qt. 28	a 5s. 6d.	—	7	14	0
1 Ditto		9	qt. 28 $\frac{1}{2}$	a 6s. 6d.	—	9	5	3
1 Ditto		10	qt. 29	a 7s. 6d.	—	10	17	6

10 Ps.

74 16 6

SATURDAY, 24 Ditto.

I have received of *James Gold*, per my Draught on him to *C. Cross*, or Bearer, dated this Day —

240 00 00

I have paid for Wharfage, Cartage, &c. of the *Linens* received from *Hans Holstein* —

3 6

SATURDAY,



# OF BOOK-KEEPING

SATURDAY, 24 AUGUST, 1748.

I have received from on board the *Ann*, Capt. *James Williams*, from *Oporto*, 20 Pipes of Wine, shipped by *Thomas Johnson* for my Account, and have paid for Charges thereon, as under, viz.

Duty, Fees, &c.	1. 202	3	6
Lighterage and Wharfage	1	0	0
Cartage, putting into the Vaults, &c.	2	10	0

205 13 6

MONDAY, 26 Ditto.

I have paid the following Charges on 20 Hhds of *Madder*, received from *Isaac Vos* for our joint Account, half each, viz.

Freight, &c. of 20 Hhds, a 6s. per Ps. paid Capt. <i>Snow</i>	1. 6	0	0
Lighterage and Wharfage, a 1s. per Ps.	1	0	0
Cartage, and putting into the Warehouse, &c.	1	10	0

8 10 00

I have paid Capt. *Snow*, for Freight, &c. of 1 Chest Linens, per the *Queen Hester*, from *H. Holstein*

6 6

THURSDAY, 29 Ditto.

I have paid Capt. *Brown*, for Freight, &c. of 100 Ps. Long Ells from *Exon*

1 1 00

SATURDAY, 31 Ditto.

I have paid *Charles Crofs* his Note for Postage, and other Disbursements to this Day

3 3 00

I have paid sundry Expences for House-keeping in this Month

5 5 00

I have taken out of Cash for my private Use

2 2 00

MONDAY, 2 SEPTEMBER.

I have sold to *Roger Thomas*, 10 Pipes of Wine, per the *Ann*, Capt. *Williams*, at 28 l. per Pipe, is 1. 280 0 0, for which he hath paid me in Cash 1. 240 0 0 and in a Bill of Exchange, as under, due 16 September, 1. 40 0 0 in all

280 00 00

BRISTOL, 14 August, 1748, 1. 40 0 0

Thirty Days after Date pay to Mr. *William Read*, or Order, Forty Pounds, Value in Account, as per Advice from

Sir, Your Humble Servants,

To Mr. *Samuel Wilcocks*,  
Merchant in LONDON.

*John Reeves*,  
*Roger Thomas*.

I have sold to *James Richards*, 9 Pipes of Wine, per the *Ann*, Capt. *Williams*, a 28 l. per Pipe, is 1. 252 0 0, half of which he is to pay me down, being 1. 126 0 0 and the other half he is to pay me in six Weeks, in all

252 00 00

*James Richards* hath paid me this Day in Part of Wines sold him

126 00 00

I have this Day paid *James Gold*

350 00 00

H

THURSDAY,



# Of BOOK-KEEPING.

THURSDAY, 5 SEPTEMBER, 1748.

*John Strang* hath drawn a Bill of Exchange on me to *William Wilkes*, dated 2 September, a 30 ds. which I have accepted this Day to be paid by *James Gold*, due 5 October

200 00 00

SATURDAY, 7 Ditto.

I have this Day sold to *John Sampson*, 5 Hhds of Madder of the Parcel recd per Capt. *Snow*, for Account of *Isaac Vos*, and Self, as under, for which he hath paid me in Cash *l. 70*, and the Remainder is to be allowed him in his Account of Dying, viz.

A N <sup>o</sup> . 1.	wt. 9	1	0	five Hhds,	wt. 46	2	14
2.	9	3	7	Breakage a 1 pr Ct.	0	1	18
3.	10	0	5				
4.	8	3	7		46	0	24
5.	8	2	23	Tare a 18 per Ct.	4	0	14
<hr/>					<hr/>		
5 Hds. 46					2	14	
<hr/>					<hr/>		

Nt. 42 0 10 a 53s. pr C. 111 10 4

I have sold *William Watts*, of *Spittal-Fields*, 5 Hhds. of said Madder, amounting to *l. 110 14 0* as under, for which he has paid me *l. 60 0 0* and is to pay the rest in 3 Months, being *l. 50 14 0*

A N <sup>o</sup> . 6.	wt. 9	1	1	five Hhds.	wt. 46	1	3
7.	8	3	2	Breakage a 1 pr Ct.	0	1	18
8.	10	0	7				
9.	9	2	0		45	3	13
10.	8	2	21	Tare a 10 per Ct.	4	0	10
<hr/>					<hr/>		
5 Hds. 46					1	3	
<hr/>					<hr/>		

Nt. 41 3 3 a 53s. pr C. 110 14 00

MONDAY, 9 Ditto.

I have sold *Thomas Gill*, of *Spittal-Fields*, 10 Hhds of said Madder, as under, for which he is to pay me in two Months, viz.

A N <sup>o</sup> . 11.	wt. 9	2	1	N <sup>o</sup> . 16	wt. 10	0	7
12.	9	3	7	17	10	1	17
13.	10	0	14	18	9	1	6
14.	9	1	7	19	10	1	8
15.	9	3	1	20	9	2	0
<hr/>				<hr/>			
5 Hds. 48				5 Hhds. 49			
5 ditto 49				2 10			
<hr/>				<hr/>			

10 Hds. 98 0 12  
Breakage 1 per Ct. 0 3 14

97 0 26  
Tare a 10 per Ct. 8 2 20

Nt. 88 2 6 a 53s, per Cwt. is

234 13 00

TUESDAY



# Of BOOK-KEEPING.

TUESDAY, 10 SEPTEMBER, 1748.

I have paid *William Van Arschot* for his Draught to me. on *Gerard Smidt*, dated this Day, a 3 Days Sight, for *l. 60 0 0*, which I have remitted to *Isaac Vos*, for his Account, towards *Madders*, sold for our Joint-Account

60 00 00

*Isaac Vos* hath drawn a Bill of Exchange on me to *James Steenberg*, for my Account, dated the 17 September, N. S. for *2110 6 3 Guilders*, a 35s. 9d. Ago,  $4\frac{1}{4}$  is Current *2200 Guilders*, due 9 October

196 15 6

I have bought at a public Sale, 8 Serons of *Cochineal*, in Company with *Robert Rouse* and *S. Sandys*, wt. 2499 lb. which we have divided among ourselves,  $\frac{1}{3}$  each: My Share amounting to 833 lb. a 11s. is *l. 499 16 0*, which I have paid *Thomas Johns*, as under, and have shipped it in four Casks, on board the *Heron*, Capt. *Giles*, for *Exon*, marked L. N<sup>o</sup>. 1 a 4, consigned to *James Long*, Merchant there, for my Account

Gave *T. Johns* 1 Bill of Exchange on *J. Sampson*, dated 20 Aug. *l. 100 0 0*  
Ditto 1 Ditto — on *J. Steenberg*, dated 28 ditto *200 0 0*  
Ditto 1 Ditto — on *S. Wilcocks*, dated 10 ditto *40 0 0*  
Ditto my Draught on *James Gold* *159 16 0*

499 16 00

FRIDAY, 13 Ditto.

I have sold and delivered to *Robert Snell*, 30 Ps. of *Linens*, received from *H. Holstein*, amounting to *l. 391 10 0*, as under, half of which he is to pay in ready Money, being *l. 195 15 0*, and the other half in three Months, viz.

10 Ps. N<sup>o</sup>. 11 a 20 qt. 29 Ells each, is 290 a 8s. per Ell *l. 116 0 0*  
10 Ps. N<sup>o</sup>. 21 a 30 qt. 29 Ells each, is 290 a 9s. per ditto *130 10 0*  
10 Ps. N<sup>o</sup>. 31 a 40 qt. 29 Ells each, is 290 a 10s. per ditto *145 0 0*

391 10 00

30 Ps. *Linens*.

MONDAY, 16 Ditto.

Mr. *Jan Jacob Leeuw*, of *Amsterdam*, hath remitted me a Bill of Exchange, as under, for Account of Mr. *Mayence* and *Keulen*, of *Francfort*.

AMSTERDAM, 30 Aug. 1748 *l. 300 0 0*

300 00 00

At two Usance pay this my first per Exchange to myself, or Order, Three Hundred Pounds Sterling, Value in myself, as per Advice, from To Mr. *Robert Woolcombe*, Accepted. *Jan Hals*, Merchant in LONDON. *R. Woolcombe*, *Jan Jacob Leeuw*. payable at Mr. *J. Gold's*.

There remains 1 Hhd. of Wine of the Parcel received by the *Ann*, Capt. *Williams*, 1 Hhd. having been used to fill up the rest, and I have taken it for my own private Use, a 28 l. per Pipe, is

14 00 00

There is due to *Simon Short*, for Brokerage of 19 Pipes Wine, a 2s. 6d. per Pipe, *l. 2 7 6*, and for Cellarage thereof, *l. 1 0 0* in all.

3 7 6

TUESDAY,



# OF BOOK-KEEPING

TUESDAY, 17 SEPTEMBER, 1748.

I have received of *Robert Snell*, in Cash

195 15 00

I have paid *Jacob Sampson*, for his Draught on *Isaac Vos* to me, dated this Day, a Ufance, for l. 150 0 0, and have remitted it to *Hans Holstein*, for his Account

150 00 00

SATURDAY, 21 Ditto.

I have paid for Post-Entry of the Wines, per the *Ann, Capt. Williams*

45 10 00

TUESDAY, 24 Ditto.

I have paid *Capt. Williams*, for Freight, &c. of said Wines

20 10 00

I have sent *Hans Holstein* Account Sales of his 40 Ps. of Linens, and have charged it with my Commission, and Brokerage, &c. on the Amount thereof, being l. 466 6 6, a  $2\frac{1}{2}$  per Cent.

11 13 2

There is due to *Hans Holstein*, for the Nt. Proceeds of the Linens, which he sent me for his Account, per *Capt. Snow*, l. 411 13 4, as per Account Sales, sent him this Day, as under

411 13 4

ACCOUNT-SALES of 1 Chest I, N<sup>o</sup> 1. qt. 40 Pieces Linens, received by the *L. Hester, Capt. Snow*, from *Amsterdam*, for Account and Risque of Mr. *Hans Holstein*, Merchant in the said City, viz.

Sold *Thomas Rogers*, 10 Ps. to pay in two Months, as under, viz.

1748.  
August 23.

1 Ps. N <sup>o</sup> 1	qt. 29	Ells	a 5s.	l. 7 5 0
1 Ditto	2	28 $\frac{1}{2}$	a 6s.	8 11 0
1 Ditto	3	28	a 7s.	9 16 0
1 Ditto	4	29 $\frac{1}{2}$	a 4s. 6d.	6 12 9
1 Ditto	5	29	a 3s.	4 7 0
1 Ditto	6	28	a 3s. 6d.	4 18 0
1 Ditto	7	27 $\frac{1}{2}$	a 4s.	5 10 0
1 Ditto	8	28	a 5s. 6d.	7 14 0
1 Ditto	9	28 $\frac{1}{2}$	a 6s. 6d.	9 5 3
1 Ditto	10	29	a 7s. 6d.	10 17 6

74 16 6

Spt. 13.

Sold *Robert Snell*, 30 Ps. to pay half ready Money, and half in three Months, viz.

10 Ps. N <sup>o</sup> 11	a 20 qt. 29 Ells each, is 290 a 8s. per Ell	l. 116 0 0
10 Ps. N <sup>o</sup> 21	a 30 qt. 29 Ells each, is 290 a 9s.	130 10 0
10 Ps. N <sup>o</sup> 31	a 40 qt. 29 Ells each, is 290 a 10s.	145 0 0

391 10 00

40 Ps. Linens.

466 6 6

CHARGES thereon, viz.

Paid for Duty, Fees, &c. on 40 Ps.	l. 42 10 0
Ditto for Wharfage, Cartage, &c. thereof	0 3 6
Ditto for Freight, &c. thereof	0 6 6
Commission, Brokerage, &c. on l. 466 6 6 a $2\frac{1}{2}$	11 13 2

54 13 2

Due to Mr. *Hans Holstein*, for the neat Proceeds hereof

411 13 04

Errors Excepted,  
LONDON, 24 September, 1748.  
*John James.*

TUESDAY,



# OF BOOK-KEEPING.

TUESDAY, 24 SEPTEMBER, 1748.

Thomas Williams, of Exeter, adviseth me by his Letter, dated 21 Instant, that he hath bought in 600 Quarters of Wheat according to my Orders, and shipped them on board the *Mary*, Capt. Pearson, for Madeira, to the Consignment of Mr. Ferdinando D'Alvarez, Merchant there, for the joint Account of Mr. Robert Jackson, Merchant in Lisbon, and myself,  $\frac{1}{2}$  each, amounting to all Charges included, and the Debenture accepted by the said Williams, for his Account

843 2 6

Robert Jackson's  $\frac{1}{2}$  of said Wheat shipped on Capt. Pearson, amounts to

421 11 3

WEDNESDAY, 25 Ditto.

I have this Day paid sundry Charges for shipping 4 Casks of Cochineal on board the *Heron*, Capt. Giles, for Exon, consigned to James Long, Merchant there, for my Account, amounting to as per Bill filed

17 6

SATURDAY, 28 Ditto.

Thomas Williams hath drawn upon me a Bill of Exchange to Christopher Harris, dated 26 Instant, a 30 Ds. for £. 500, which I have accepted this Day

500 00 00

James Gold hath charged me for Interest of several Sums, which he was in advance for me as per Bill filed up

15 6

James Long hath drawn upon me a Bill of Exchange to Charles Oliver, dated 26 Instant, a 30 Ds. which I have accepted this Day

300 00 00

MONDAY, 30 Ditto.

Gerard Vinck hath remitted me the following Bill of Exchange for his Account, due 26 November, viz.

AMSTERDAM, 4 Oct. 1748. £. 300 0 0

300 00 00

At two Usance pay this my second Bill of Exchange, my first not being paid, to Mr. William Serle, or Order, three Hundred Pounds, Value received of him, as per Advice from

To Mr. Gerard Terhoven,

Jan Van den Damme,

Merchant in LONDON.

Gerard Vinck.

The first accepted at Mr. James Gold's, Lombard-Street.

There is due from Francis Foot, 1 Quarter's Interest of £. 200, viz. from the 24th June to this Day

2 10 00

There is likewise due from Jacob Banks, 1 Quarter's Interest of £. 200 to said Time

2 10 00

There is likewise due from Thomas Dobson, 1 Quarter's Rent of my Estate, called Farmland, from 24 June to this Day

7 10 00

Francis Foot hath paid me in full for Principal and Interest of his Bond

207 10 00



# Of BOOK-KEEPING.

MONDAY, 30 SEPTEMBER, 1748.

/ Jacob Banks hath paid me in full for Principal and Interest of his Mortgage	207 10 00
/ I have paid Charles Crofs his Bill for Postage, and other Disbursements to this Day	3 19 6
/ I have paid sundry Expences in House-keeping this Month	5 5 00
/ I have taken out of Cash for my private Expences	3 3 00

It is proper to observe here, that whereas I have, in the Course of this *Waste-Book*, set down the Copies of all the *Invoices* supposed to have been sent abroad; yet they might have been as well, if it had been thought fit, put on a Book made on purpose for it, called an *Invoice-Book*; and have been stated directly on the *Journal*, in order to have been posted into the *Leidger*, without ever coming on the *Waste-Book* at all: of which Book and Method, a *Form* and *Examples* will be given hereafter.

The same Remark must be added in regard of *Bills of Exchange*, and *Account Sales*: For tho' Copies of each of them are set down here on the *Waste-Book*, yet they might as well have been put on a *Bill of Exchange* Book, and on an *Account Sales* Book, and from thence been stated on the *Journal* directly, in order to have been posted into the *Leidger* also, without ever coming on the *Waste-Book* at all: of both which Books and Method, *Forms* and *Examples* are likewise given hereafter.

## THE FORM OF THE JOURNAL.



	Sundry Accounts Dr. to Stock, l. 2251 0 0 the 24 June, pr all my Estate, real and personal, according to an Inventory taken this Day, viz.					
1.	James Gold, pr so much in his Hands, recd for my Wife's Fortune	l. 1000 0 0				
2.	Farm Land, pr the computed Value of that Estate, let to T. Dobson, a l. 30 per Annum	660 0 0				
2.	Francis Foot, pr so much due from him for Principal and Interest of a Bond to be paid off 29 Sept. next	205 0 0				
2.	Jacob Banks, pr so much due from him for Principal and Interest of a Mortgage on his Dwelling-House, payable as ditto.	205 0 0				
2.	Household Goods, pr Sundrys, as pr a List, filed up	160 0 0				
3.	Cash, pr so much found in my Purse	21 0 0				
4.			2251	00	00	
5	Woollens Dr. to Sundry Accounts, l. 500 0 0 the 25 June, pr 300 Ps. sent me as under, viz.					
6	To John Strang, pr 100 Ps. bt and recd of him, payable in ready Money	l. 200 0 0				
6	To James Long, pr 200 Ps. Lo. Ells, ditto in 3 M. due 25 Sept.	300 0 0				
	300 Ps.		500	00	00	
6	John Strang, Dr. to James Gold, l. 100 0 0 the 25 June, pr his Bill on me to A. Arne, dated 22 Inst. accepted to be paid by said Gold, and due 25 July					
1			100	00	00	
1	James Gold Dr. to Sam. James, l. 200 0 0 the 26 June, pr so much recd of said James on my Note, payable on Demand, with Interest a 3 per Cent. and paid said Gold					
1			200	00	00	
4	Simon Swift Dr. to Cash, l. 8 13 0 the 26 June, pr so much paid for Repairs of the House in which I live, viz. J. Hillyard's Bill l. 2 10					
3	J. Moody's ditto l. 3 0 0 William Smith's ditto l. 1 1 0 T. Plumber's ditto l. 2 2 0		8	13	00	
7	Wines pr the Ann Dr. to Thomas Johnson, my Account, l. 234 11 8 the 27 June, pr 20 Pipes sent me, as pr Invoice, dated 31 May, am <sup>o</sup> to 866,150 Rees, a 5s. 5d.					
7			234	11	8	
6	John Strang Dr. to Ja. Gold, l. 100 0 0 the 1 July. pr his Bill on me to William Wilkes, dated 29 June, accepted to be paid by said Gold, due 2 August					
1			100	00	00	
5	Woollens Dr. to John Strang, l. 400 0 0 the 2 July, pr 200 Ps. Stuffs, bt and recd of him, payable in ready Money					
6			400	00	00	
5	Woollens Dr. to Sundry Accounts, l. 700 0 0 the 3 July, pr 400 Ps. Stuffs, delivered me as under, viz.					
6	To Jos. Jenkins, pr 200 Ps. 10 Ells, bt and recd of him, payable in 3 Months, due 3 Oct.	l. 300 0 0				
8	To Ready-Money Dealers, pr 200 Ps. Callimancoes, ditto of T. Gill, at prompt Pay.	400 0 0				
			700	00	00	
	Sundry					



	Sundry Accounts Dr. to Woollens, l. 1750 8 4 the 5th July, pr 9 Bales, qt. 900 Ps. sent as under, viz.					
8	Gerard Vinck, pr 7 Bales G N <sup>o</sup> 1 a 7 qt. 700 Ps. pr	} l. 1397 10 0				
	Capt. Baker					
9	Mereba. consd. } pr 2 ditto H . . . 2 qt. 200 Ps. per ditto	352 18 4				
	H. Holstein }					
5	9 Bales		1750	8	4	
5	Woollens Dr. to J. Long, l. 300 0 0 the 9th July, pr 200 Ps. Lo. Ells, bt and recd of him, payable in 3 M. due 9th Oct.			300	00	00
6						
7	Tho. Johnson, my Acct. Dr. to Ja. Gold, l. 108 6 8 the 10th July, pr his Bill on me to S. Mills, dated 5th June, for 400,000 Rees, a 5s. 5d. accepted this Day, to be paid by said Gold, due 5th August			108	6	8
1						
8	Ready Money Dealers Dr. to Ja. Gold, l. 400 0 0 the 11th July, pr my Draught on him to T. Gill, in full for 200 Ps. Callimancoes br of him, dated and due this Day			400	00	00
1						
5	Woollens Dr. to Sundry Accounts, l. 946 13 4 the 12th July, pr 500 Ps. bt and recd as under, viz.					
4	To Arthur Archer, pr 300 Ps. Duroys, &c. of him, payable in 3 M. due 12th Oct.			} l. 546 13 4		
6	To John Strang, pr 200 Ps. Stuffs, of him, payable in ready Money				400 0 0	946
6	John Strang Dr. to Ja. Gold, l. 150 0 0 the 16th July, pr his Bill on me to Ste. Johnson, dated 13 July, accepted to be paid by said Gold, due 15 Aug.			150	00	00
1						
7	Hose Dr. to Robert Reeve, l. 109 16 0 the 17th July, pr 84 Doz. bt and recd of him, to pay in 6 M. due 17 Jan.			109	16	00
7						
9	Hatts Dr. to Jacob Kent, l. 65 8 0 the 19 July, pr 18 Doz. bt and recd of him, to pay in 6 M. due 19 Jan.			65	8	00
8						
3	Cash Dr. to James Gold, l. 20 0 0 the 23 July, pr so much recd for my Draught on him, payable to G. Crofs or Bearer, due this Day			20	00	00
1						
10	Mercha. consd. Thomas Johnson Dr. to Sundry Accounts, l. 663 19 10 the 23d July, pr 3 Bales & 1 Chest T N <sup>o</sup> 1. a 4, sent him pr Capt. Thompson, for our joint Account, $\frac{1}{2}$ each, viz.					
5	To Woollen Goods, pr 3 Bales, qt. 300 Ps. T N <sup>o</sup> 1. a 3 l. 470 0 0					
7	To Hose . . . . . pr 1 Chest, qt. 84 Doz. N <sup>o</sup> 4 — 109 16 0					
9	To Hatts . . . . . pr ditto, qt. 18 Doz. in ditto — 65 8 0					
11	To Profit and Loss pr Charges in shipping thereof — 2 12 0					
11	To Ditto . . . . . pr my Commission, &c. on l. 647 16 } 16 3 10					
	a $2\frac{1}{2}$ per Cent.					
				663	19	10
	T. Johnson					



10	T. Johnson, his Account, Dr. to Mercha. consd. T. Johnson, l. 331 19 11	331	19	11
10	the 23 July, pr his $\frac{1}{2}$ Part thereof, sent for our joint Account			
5	Woollens Dr. to Sundry Accounts, l. 26 4 2 the 24th July, pr the following Charges as under, viz.			
3	To Cash, pr so much paid for Freight, &c. of 200 Ps. } l. 2 0 8			
3	Lo. Ells from Exon, pr Capt. Hare _____ } 1 17 6			
3	To Ditto pr so much paid for Carriage of 300 Ps. Stuffs } 9 10 0			
12	from Norwich _____ } 10 0 0			
13	To Ditto, pr so much paid for S. Lisle's Bill for packing 12 Bales _____ } 2 16 0			
	To John Sampson, pr his Bill for dying 100 Ps. Lo. Ells _____ } 10 0 0			
	To Charges on } pr J. Warner's Bill for pressing, &c. } 2 16 0			
	Mercha. } 100 Ps. Lo. Ells _____ } _____	26	4	2
11	Pro. and Loss Dr. to Cash, l. 1 7 0 the 24th July, pr so much paid for Charges on Mercha. viz.			
3	R. Rodd for a Chest l. 0 17 0 Suffra. Wharfa. &c. of Goods, pr			
	Thompson l. 0 10 0 _____	1	7	00
7	T. Johnson my Account Dr. to T. Johnson his Account, l. 126 5 0			
10	the 24th July, pr his Orders to place the Ballance which is due to him from me for Wines, towards the Discharge of his Part of the Mercha. sent him pr Capt. Baker, amo. to 466,150 Rees, a 5s 5d	126	5	00
5	Woollens Dr. to Tho. Gill, l. 400 0 0 the 26th July, pr 200 Ps. Callimancoes bt and recd of him, payable in 3 M. amo. to —	400	00	00
6	John Strang Dr. to James Gold, l. 200 0 0 the 26th July, pr his Bill on me to A. Arne, dated 23d Inst. accepted to be paid by said Gold, due 25 Aug. _____	200	00	00
5	Woollens Dr. to Ja. Long, l. 350 0 0 the 29th July, pr 200 Ps. Lo. Ells, bt and recd of him, payable in 3 M. due 29th Oct.	350	00	00
6	Ja. Long Dr. to Woollens, l. 175 0 0 the 29th July, pr 100 Ps. Lo. Ells, delivered to C. Brown by his Orders, and for his Account, damaged by Salt Water _____	175	00	00
12	Sundry Accounts Dr. to Cash, l. 15 19 8 the 31 July, per so much paid as under, viz.			
11	House-keeping, pr Expences in this Month _____ l. 6 6 0			
12	Profit & Loss, pr C. Cross's Disbursements for Postage, &c. _____ 3 5 0			
5	John James, . . . pr taken out for his private Use _____ 3 3 0			
5	Woollens, . . . . pr Carriage of 200 Ps. from Norwich _____ 1 5 0			
3	Ditto, . . . . pr Freight of 200 Ps. from Exon, pr Capt. Gill _____ 2 0 8			
6	John Strang Dr. to Woollens, l. 2 10 0 the 31st July, pr so much abated me on 200 Ps. recd 2d Inst. _____	2	10	00
5				



	Sundry Accounts Dr. to Woollens, l. 1485 3 4 the 2d Aug. pr 8 Bales, qt. 700 Ps. sent as under, viz.			
14	Mayence and Keulen, pr 6 Bales, M N <sup>o</sup> 1 a 6. qt. } l. 1153 5 0			
14	560 Ps. pr Capt. Ward			
	Mercha. consd. Jan. } pr 2 Bales, S N <sup>o</sup> 1 . . . 2. qt. } 331 18 4			
5	Swaart for my Acct. } 140 Ps. pr Capt. Jones —			
		1485	3	04
5	Woollens Dr. to Cash, l. 5 15 0 the 2d Aug. pr so much paid for			
3	S. Lisle's Bill for packing 8 Bales	5	15	00
5	Woollens Dr. to Sundry Accounts, l. 12 16 0 the 3d Aug. per Charges thereon, as under, viz.			
12	To John Sampson, pr his Bill for dying 100 Ps. sent } l. 10 0 0			
	Mayence and Co.			
13	To Charges on Mercha. pr J. Warner's Bill for preff- } 2 16 0			
	ing, &c. the same			
		12	16	00
15	The Morning Star Dr. to Tho. Sutton my Account in Co. with T. James, &c. l. 437 10 0 the 6th Aug. pr $\frac{7}{8}$ Parts of the Cost of said Vessel, being 10,062 Tournois a l. 23 11 0			
15		437	10	00
15	T. Sutton my Account in Co. with T. James, &c. Dr. to J. Gold, l. 437 10 0 the 6th Aug. pr his Bill on me to Jean Facquette, dated 13th Aug. a 13 Days Sight, accepted this Day to be paid by said Gold, due 22 Aug. being for 10,062 0 0 Tournois a 23 11 0			
1		437	10	00
3	Cash Dr. to the Morning Star, l. 312 10 0 the 7th Aug. pr so much recd of T. James, M. Meyers, R. Rouse, S. Sandys, and W. Watson, for their $\frac{6}{8}$ Parts of said Ship, amo. to l. 62 10 0 each, in all			
15		312	10	00
16	Tobacco in Co. with T. Rogers Dr. to Sundry Accounts, l. 730 0 0 the 9th Aug. pr the Cost of 20 Hhds bought at a public Sale, viz.			
3	To Cash . . . pr paid T. Johns in Part thereof — l. 300 0 0			
1	To J. Gold, pr my Draught on him to said Johns, in full 430 0 0			
		730	00	00
17	Bills of Exchange remitted me Dr. to Gerard Vinck, l. 300 0 0 the 14th Aug. pr 2 Remisses recd from him, viz. 1 on Jacob Sampson, dated 20 Aug. a 2 ufo for l. 100 0 0 due 12 Oct. and 1 ditto on James Steenberg, dated 28 Aug. a ufo for l. 200 0 0 due 20 Sept. amo. to			
8		300	00	00
17	Bills of Exchange remitted me Dr. to the Morning Star, l. 62 10 0 the 15 Aug. pr Remisse on Robt. Ross, dated 10th Aug. a 3 Days Sight, due 21st Inst. recd from A. Campbell for his $\frac{1}{8}$ Part of said Ship			
15		62	10	00
3	Cash Dr. to J. Gold, l. 21 0 0 the 16th Aug. pr so much recd by my Draught on him to C. Cross or Bearer			
1		21	00	00
16	Tobacco consd T. Sutton in Co. with T. Rogers Dr. to Sundry Accounts, l. 732 10 0 the 16 Aug. pr Cost, &c. of 20 Hhds H N <sup>o</sup> 50 a 70 pr the Swallow, Capt. Swift, as under, viz.			
16	To Tobacco in Co. } pr first Cost thereof — l. 730 0 0			
	with T. Rogers,			
3	To Cash . . . . . pr so much paid for Charges in } 2 10 0			
	shipping it			
		732	10	00
	Tho.			



16	<i>Tho. Rogers</i> Dr. to <i>Tobacco</i> consd. to <i>T. Sutton</i> in Co. with him, l. 366 5 0 the 16 Aug. pr his $\frac{1}{2}$ Part of the Cost, &c. of 20 Hhds. sent said <i>Sutton</i> for our joint Acct.	366	5	00
13	<i>Adv.</i> in the <i>Herring Fishery</i> in Co. with <i>T. James, &amp;c.</i> Dr. to <i>Ja. Gold</i> , l. 233 0 0 the 17th Aug. pr my Draughts on him for Discharge of the Outset of the <i>Morning Star</i> , Capt. <i>James Boyd</i> , as under, viz. a Dr. to <i>Wm. Andrews</i> for Salt, l. 60 0 0 ditto to <i>Ja. Thomas</i> for Casks, l. 90 0 0 ditto to <i>J. Boyd</i> to pay off sundry Tradesmen's Bills, as pr Particulars filed up, l. 83 0 0 in all	233	00	00
16	<i>James Gold</i> Dr. to <i>Tho. Rogers</i> , l. 366 5 0 the 17 Aug. pr so much recd of said <i>Rogers</i> , and paid to said <i>Gold</i>	366	5	00
17	<i>James Gold</i> Dr. to <i>Bills of Exchange</i> remitted me, l. 62 10 0 the 19th Aug. pr Bill on <i>R. Rofs</i> , dated 10th Aug. due 21 Aug. paid him	62	10	00
16	<i>The Custom-House</i> Dr. to <i>Tobacco</i> consd. <i>T. Sutton</i> for Acct. of <i>T. Rogers</i> and self, l. 540 0 0 the 20th Aug. pr Debenture on 20 Hhds by the <i>Swallow</i> , Oapt. <i>Swift</i> , for <i>Dunkirk</i>	540	00	00
13	<i>Ja. Gold</i> Dr. to <i>Sundry Accounts</i> , l. 709 12 5 the 20th Aug. pr so much recd and pd him as under, viz.			
13	To <i>Advent. in the Herring-Fishery</i> { pr recd of <i>T. James, &amp;c.</i> for $\frac{1}{2}$ Parts of the Outset of the <i>Morning Star</i> } l. 145 12 6			
13	To Ditto, pr recd of <i>J. La Roche</i> for my Bill on <i>T. Sutton</i> to said <i>La Roche</i> , dated 18th Aug. for said <i>Sutton's</i> $\frac{1}{8}$ thereof } 29 2 6			
13	To Ditto, pr recd of <i>R. Rofs</i> for my Bill on <i>A. Campbell</i> to said <i>Rofs</i> , dated 18th Aug. for said <i>Campbell's</i> $\frac{1}{8}$ thereof } 29 2 6			
10	To <i>T. Johnson</i> his Acct. pr recd of <i>T. Aylmer</i> for my Bill on him to said <i>Aylmer</i> , dated 18 Aug. } 205 14 11			
8	To <i>Gerard Vinck</i> , pr recd of <i>J. Steenberg</i> for my Bill on him to said <i>Steenberg</i> , dated 18 Aug. } 300 0 0			
		709	12	5
16	<i>Tobacco</i> consd. <i>T. Sutton</i> in Co. with <i>T. Rogers</i> Dr. to <i>Tho. Rogers</i> , l. 270 0 0 the 18th Aug. per his $\frac{1}{2}$ of the Deb. due from the Custom-House on 20 Hhds. amo. to l. 540 0 0	270	00	00
6	<i>John Strang</i> Dr. to <i>Ja. Gold</i> , l. 200 0 the 21st Aug. pr his Bill on me to <i>A. Arne</i> , dated 19th Aug. accepted to be paid by said <i>Gold</i> , due 21 Sept.	200	00	00
1				
	<i>Ja.</i>			



1	<i>Ja. Gold</i> Dr. to <i>Hans Holstein</i> my Acct. l. 200 0 0 the 22d Aug. pr so much recd of <i>J. Sampson</i> for my Bill on him to said <i>Sampson</i> , dated this Day, a 2 ufo Exchange a 35 s. 7 d. Agio a 4 $\frac{1}{4}$ pr Ct. is 2225 15 0 Guilders, and paid it to said <i>Gold</i>	200	00	00
18	<i>Linnens</i> consd me by <i>H. Holstein</i> for his Acct. Dr. to <i>Cash</i> , l. 42 10 0 the 23d Aug. pr so much pd for Custom Fees, &c. of a Chest mark'd I N <sup>o</sup> 1. qt. 40 Ps. pr Capt. <i>Snow</i>	42	10	00
19	<i>Madder</i> from <i>Isaac Vos</i> Dr. to <i>Sundry Accounts</i> , l. 197 6 0 the 23 Aug. as under, viz.			
19	To <i>Isaac Vos</i> my Account, pr my $\frac{1}{2}$ of the Cost, &c. of 20 Hhds recd by Capt. <i>Snow</i> , A N <sup>o</sup> 1. } l. 196 15 6			
3	a 20, <del>2200 0 0</del> amo. to Guilders <del>2200 0 0</del> } To <i>Cash</i> , pr so much pd for Entry, &c. thereof 0 10 6	197	6	00
16	<i>Thomas Rogers</i> Dr. to <i>Linnens</i> from <i>H. Holstein</i> , l. 74 16 6 the 23d Aug. pr 10 Ps. sold and delivd him, payable in 2 M. amo. to	74	16	6
3	<i>Cash</i> Dr. to <i>Ja. Gold</i> , l. 240 0 0 the 24th Aug. pr so much recd for my Draught on him to <i>C. Crofs</i> or Bearer, dated and due this Day	240	00	00
18	<i>Linnens</i> from <i>H. Holstein</i> Dr. to <i>Cash</i> , l. 0 3 6 the 24th Aug. pr so much pd for Wharfage. Cartage. &c. thereof	00	3	6
7	<i>Wines</i> by the <i>Ann</i> Dr. to <i>Cash</i> , l. 205 13 6 the 24th Aug. pr so much pd for sundry Charges thereon as follows, viz. Duty Fees, &c. l. 202 3 6 Lighterage and Wharfage l. 1 0 0 Cartage and putting into the Vaults l. 2 10 0	205	13	6
19	<i>Sundry Accounts</i> Dr. to <i>Cash</i> , l. 8 16 6 the 26 Aug. pr so much paid for Charges on Mercha, as under, viz.			
19	<i>Madder</i> from <i>Isaac Vos</i> , pr Freight, &c. of 20 Hhds — l. 6 0 0			
19	<i>Ditto</i> - - - - - pr Lighterage & Wharfage of ditto 1 0 0			
19	<i>Ditto</i> - - - - - pr Cartage. &c. 1 10 0			
18	<i>Linnens</i> from <i>H. Holstein</i> pr Freight, &c. thereof — 0 6 6	8	16	6
5	<i>Woollens</i> Dr. to <i>Cash</i> , l. 1 1 0 the 29 Aug. pr so much paid Capt. <i>Brown</i> for Freight of 100 Lo Ells from <i>Exon</i>	1	1	00
11	<i>Sundry Accounts</i> Dr. to <i>Cash</i> , l. 10 10 0 the 31st Aug. pr so much pd as under, viz.			
12	<i>Profit and Loss</i> , pr pd <i>C. Crofs</i> his Bill for Disbursements } to this Day } l. 3 3 0			
12	<i>House-keeping</i> , pr pd Expences this Month — 5 5 0			
12	<i>John James</i> , pr taken out for his private Use — 2 2 0	10	10	00
3	<i>Sundry Accounts</i> Dr. to <i>Wine</i> by the <i>Ann</i> , l. 532 0 0 the 2d Sept. as under, viz.			
3	<i>Cash</i> , - - - - - pr so much recd of <i>Roger Thomas</i> in } Part of 10 Pipes sold him — } l. 240 0 0			
17	<i>Bills of Excha.</i> 5 pr recd of ditto a Bill on <i>S. Wilcocks</i> } remitted me. 2 dated 14 Aug. due 16 Sept. in full } 40 0 0			
3	<i>James Richards</i> , pr 9 Pipes sold him, paya. $\frac{1}{2}$ in } ready Money, and $\frac{1}{2}$ in 6 W. } 252 0 0	532	00	00
7				
	<i>Cash</i>			



# L O N D O N : Anno 1748.

7

3	Cash Dr. to James Richards, l. 126 0 0 the 2d Sept. pr so much recd of him in Part of Wine sold him this Day	126	00	00
3				
1	Ja. Gold Dr. to Cash, l. 350 0 0 the 2d Sept. pr so much paid him	350	00	00
3				
6	John Strang Dr. to Ja. Gold, l. 200 0 0 the 5th Sept. pr his Bill on me to Wm. Wilkes, dated 2 Sept. accepted to be pd by said Gold, due 5th Oct.	200	00	00
1				
	Sundry Accounts Dr. to Madder recd from J. Vos, l. 222 4 4 the 7 Sept. pr 10 Hhds sold & delivered as under, viz.			
12	John Sampson, pr 5 Hhds, N <sup>o</sup> 1 a 5, sold him as pr Waste-Book, to pay down 70l. and allow the rest in Acct.	l. 111	10	4
17	Wm. Watts . . pr 5 ditto, N <sup>o</sup> 6 a 10, sold him as pr ditto, to pay down l. 60, and the rest in 3 M.	110	14	0
19		222	4	4
3	Cash Dr. to Sundry Accounts, l. 130 0 0 the 7th Sept. pr so much recd as under, viz.			
12	To John Sampson, pr recd of him in Part of Madder	l. 70	0	0
17	To Wm. Watts . . pr ditto	60	0	0
		130	00	00
12	Tho. Gill Dr. to Madder from Isaac Vos, l. 234 13 0 the 9th Sept. pr 10 Hhds, N <sup>o</sup> 11 a 20 sold him, payable in 2 M. as pr Waste-Book	234	13	00
19				
19	Isaac Vos his Account Dr. to Cash, l. 60 0 0 the 10th Sept. pr Remisse on Gerard Smidt, dated this Day, for which I paid W. Van Arshot	60	00	00
3				
19	Isaac Vos my Account Dr. to Ja. Gold, l. 196 15 6 the 10th Sept. pr his Draught on me to J. Steenberg, dated 17 Sept. for 2110 6 3 Guilders, a 35s. 9d. Agio a 4 $\frac{1}{4}$ pr Ct. is Current Money 2200 0 0 due 9 Oct.	196	15	6
1				
15	Cochineal consd Ja. Long for my Account Dr. to Sundry Accounts, l. 499 16 0 the 10th Sept. pr 4 Casks, L N <sup>o</sup> 1 a 4, qt. 833 lb. bt at a Sale, and shipp'd on the Heron, for Exon, viz.			
17	To Bills of Excha. } pr 1 Bill on J. Sampson, dated } l. 100 0 0			
17	remitted me, } 20th Aug. pd T. Johns in Pt }			
17	To Ditto - - - - - pr ditto on J. Steenberg, dated } 200 0 0			
17	28 Ditto paid Ditto - - - }			
17	To Ditto - - - - - pr 1 ditto on S. Wilcocks, dated } 40 0 0			
1	10 Ditto paid Ditto - - - }			
1	To James Gold - - - pr my Draught on him to T. } 159 16 0			
	Johns, dated this Day, in full }			
		499	16	00
18	Robert Snell Dr. to Linnens from H. Holstein, l. 391 10 0 the 13 Sept. pr 30 Ps. sold & deliver'd him, payable $\frac{1}{2}$ in ready Money, and the Rest in 3 M.	391	10	00
18				
17	Bills of Excha. remitted me Dr. to Mayence & Keulen, l. 300 0 0 the 16 Sept. pr Remisse on R. Woolcombe, dated 30 Aug. due 24 Oct.	300	00	00
14				
12	House-keeping Dr. to Wine pr the Ann, l. 14 0 0 the 16th Sept. pr 1 Hhd taken for my Use	14	00	00
7				
7	Wine pr the Ann Dr. to Charges on Mercha. l. 3-7 6 the 16th Sept. pr S. Short's Bill for Brokerage, Cellarage, &c.	3	7	6
13				
	L	Cash		



3 18	Cash Dr. to Robert Snell, l. 195 15 0 the 17th Sept. pr so much recd. of him	195	15	00
18 3	Hans Holstein his Account Dr. to Cash, l. 150 0 0 the 17th Sept. pr Remisse on Isaac Vos, dated this Day, for which I have paid J. Sampson and sent him	150	00	00
7 3	Wines pr the Ann Dr. to Cash, l. 45 10 0 the 21 Sept. pr so much paid for Post Entry thereof	45	10	00
7 3	Wines pr the Ann Dr. to Cash, l. 20 10 0 the 24th Sept. pr so much paid Capt. Williams for Freight, &c. thereof	20	10	00
18 11	Linnens from Hans Holstein Dr. to Sundry Accounts, l. 423 6 6 the 24 Sept. as under, viz. To Profit & Loss, pr my Commission, Brokerage, &c. } l. 11 13 2 on l. 466 6 6 a 2 1/2 pr Ct. — }	423	6	6
18	To Hans Holstein, } pr the nt Proceeds of said Linnens his Account, } as pr Account Sales sent him } 411 13 4 this Day			
20 20	Advent. to Madeira in Compa. with Robt. Jackson Dr. to Tho. Williams, l. 843 2 6 the 24th Sept. pr Cost & Charges of 600 Qrs. Wheat shipp'd on the Mary, Capt. Pearson, and consd Mr. Ferdinand D'Alvez for our joint Acct. 1/2 each	843	2	6
20 20	Robt. Jackson his Acct. Dr. to Adv. to Madeira, l. 421 11 3 the 24th Sept. pr his 1/2 of said Adventure, amo. to	421	11	3
15 3	Cochineal consd to J. Long Dr. to Cash, l. 0 17 6 the 25th Sept. pr so much paid for Charges in shipping thereof		17	6
20 6 21	Sundry Accounts Dr. to Bills of Excha. drawn on me, l. 800 0 0 the Sept. pr two Bills as under, viz. Thomas Williams, pr his Bill to Christ. Harris, dated } l. 500 0 0 26 Inst. due 29 Oct. — } James Long - - - pr his Bill to Charles Oliver, dated } 300 0 0 as Ditto — }	800	00	00
11 1	Profit & Loss Dr. to Ja. Gold, l. 0 15 6 the 28th Sept. pr Interest for Money which he hath been in Advance for me		15	6
17 8	Bills of Excha. remitted me Dr. to Gerard Vinck, l. 300 0 0 the 30th Sept. pr Remisse on G. Terhoven, dated 4th Oct. due 26 Nov. —	300	00	00
2 2 11	Sundry Accounts Dr. to Profit & Loss, l. 5 0 0 the 30th Sept. pr the following Articles, viz. Francis Foot, pr 1/4 Yrs Interest of l. 200 0 0 to Yesterday l. 2 10 0 Jacob Banks, pr 1/4 Yrs Interest of l. 200 0 0 to ditto — 2 10 0	5	00	00
21 2	Tho. Dobson Dr. to Farmland, l. 7 10 0 the 30th Sept. pr 1 Qrs Rent, due from him this Day for said Farm	7	10	00
	Cash			



LONDON: Anno 1748

3	Cash Dr. to Sundry Accounts, l. 415 0 0 the 30 Sept. pr so much recd as under, viz.			
2	To Francis Fane, pr recd of him in full	l. 207 10 0		
2	To Jacob Banks, pr ditto of him	207 10 0		
			415	00 00
	Sundry Accounts Dr. to Cash, l. 12 7 6 the 30 Sept. pr so much paid as under, viz.			
11	Profit & Loss, pr paid C. Cross his Note for Postage, &c.	l. 3 19 6		
12	House-keeping, pr paid for Expences this Month	5 5 0		
12	John James, pr taken out for his private Use	3 3 0		
3			12	7 6
19	Madder recd from Isaac Vos Dr. to Sundry Accounts, l. 251 1 4 the 2d Oct. pr Charges thereon as under, viz.			
13	To Charges on Mercha. pr S. Short's Bill for Cellarage of 20 Hhds	l. 1 10 0		
11	To Pro. & Loss, - - - pr my Commission and Brokerage thereof	5 14 2		
19	To Isaac Vos his Acct. pr his half of the nt Proceeds thereof, as pr Account Sales sent this Day	217 9 3		
11	To Pro. & Loss - - - pr so much gained by my half thereof	26 7 11		
			251	1 4
6	John Strang Dr. to Bills of Excha. drawn on me, l. 47 10 0 the 3 Oct. pr his Bill on me to Ann Arne, dated 1 Oct. due 2 Nov.		47	10 00
5	Woollens Dr. to Gerard Vinck, l. 5 0 0 the 4 Oct. pr so much abated him on 200 Ps. in N <sup>o</sup> 3. 5. a 6d. pr Ps.		5	00 00
11	Pro. & Loss Dr. to Sundry Accounts, l. 11 10 0 the 4 Oct. pr so much due from me as under, viz.			
4	To Simon Swift, pr 1 Qrs Rent of my House to 29 Sept.	l. 10 0 0		
1	To Samuel James, pr 1 Qrs. Interest of l. 200 to 26 ditto	1 10 0		
			11	10 00
7	Wines recd pr the Ann Dr. to Pro. & Loss, l. 36 7 4 the 4th Oct. pr so much gained thereon		36	7 4
6	Joseph Jenkins Dr. to Bills of Excha. remitted me, l. 300 0 0 the 4th Oct. pr Bill on R. Woolcombe, dated 30 Aug. paid him		300	00 00
21	Cornfactory Dr. to Stock, l. 1155 17 4 the 5 Oct. pr a Legacy left me by my eldest Brother Robt. James, which I have applied to carry on said Business in Comp. with my Brother Tho. James, Share & Share alike		1155	17 4
22	Madder recd from Hans Holstein for my Acct. Dr. to Sundry Accounts, l. 390 15 8 the 5 Oct. pr 20 Hhds. H N <sup>o</sup> 1. a 20, recd by the Fly, Capt. Simpson, as under, viz.			
9	To Hans Holstein my Acct. pr Cost of said Hhds. amo. to 4300 Guilders	l. 388 4 8		
13	To Charges on Mercha. pr S. Short's Bill for Entry, Wharfage, &c. thereof	2 11 0		
			390	15 8
5	Woollens Dr. to James Long, l. 350 0 0 the 6 Oct. pr 200 Ps. Lo. Ells bt and recd of him, to pay in 3 M.		350	00 00
6				
		Mercha.		



9 8	Mercha. consd Hans Holstein for my Acct. Dr. to Gerard Vinck, l. 22 10 the 6 O <sup>r</sup> . pr 10 Ps. Stuffs delivered him by said Vinck for my Acct.	22	10	00
2 8	Household Goods Dr. to Ready Money Dealers, l. 68 6 6 the 6 O <sup>r</sup> . pr the Cost of a Bed and other Furniture for a Lodging-Room recd from T. Farwell, amo. to	68	6	6
21 16	Thomas Sutton my Acct. in Co. with Tho. Rogers Dr. to Tobacco consd him, l. 231 12 11 the 6 O <sup>r</sup> . pr the neat Proceeds of 20 Hhds sold by him, amo. to 5443 Tournois, being	231	12	11
16 16	Tobacco consd Thomas Sutton in Co. with Tho. Rogers, Dr. to Thomas Rogers, l. 115 16 5½ the 6 O <sup>r</sup> . pr his half of the neat Proceeds of 20 Hhds sold by T. S. amounting to 2721 10 0 Tournois, producing Sterling	115	16	5½
20 21	Thomas Williams Dr. to Bills of Excha. drawn on me, l. 343 2 6 the 7 O <sup>r</sup> . pr Bill to John Wilcocks, dated 2 O <sup>r</sup> . due 4 Nov.	343	2	6
17 21	Bills of Excha. remitted me Dr. to Thomas Sutton my Acct. in Co. with Tho. Rogers, l. 100 0 0 the 8 O <sup>r</sup> . pr Remisse on Andrew Wilson dated 14 O <sup>r</sup> . N. S. due 13 Inst. for l. 100 a 23 9 is 2345 Tournois	100	00	00
4 21	Arthur Archer Dr. to Bills of Excha. drawn on me l. 300 0 0 the 8 O <sup>r</sup> . pr his Bill to Wm. Wise, dated 5 O <sup>r</sup> . due 7 Nov.	300	00	00
23 23	Tobacco consd Thomas Sutton in Co with H. Hakewell, T. Sutton and myself Dr. to Henry Hakewell, 136 7 0 the 9 O <sup>r</sup> . pr my ½ Part of the Cost & Charges of 40 Hhds shipp'd by him on the Dispatch, Capt. Ellwood	136	7	00
6 15	James Long Dr. to Cockineal, l. 595 13 6 the 11 O <sup>r</sup> . pr the neat Proceeds of 4 Casks L N <sup>o</sup> . 1 a 4. qt. 833 l. sent him, and sold for ready Money, amo. to as pr Acct. Sales	595	13	6
8 23 24	Sundry Accounts Dr. to Wine received pr Capt. Smith, l. 532 0 0 the 11 O <sup>r</sup> . pr 10 Pipes sold as under, viz. Ready Money Dealers, pr 10 Pipes sold H. Strange for } l. 280 0 0 prompt Pay. Charles Dashwood, pr 9 ditto sold him, to pay in 2 M. 252 0 0	532	00	00
17 24	Bills of Excha. remitted me Dr. to Wine recd pr Capt. Smith, l. 280 0 0 the 12 O <sup>r</sup> . pr 10 Pipes sold Christ. Simpson, for which he hath given me the following Bills, viz. 1 Bill on Charles Churchill, dated 1 O <sup>r</sup> . due 2 Nov. l. 100 0 0, and 1 ditto on Richard Reeves, dated 8 O <sup>r</sup> . due 10 Nov. l. 180 0 0, in all	280	00	00
15 11	Cockineal consd James Long Dr. to Pro. & Loss, l. 95 0 0 the 12 O <sup>r</sup> . pr so much gained thereon	95	00	00

Bills



17	8	Bills of Excha. remitted me Dr. to Gerard Kinck, l. 100 0 0 the 13th Oct. pr Remisse on Nic. Roofen, dated 20th Oct. due 12th Dec. —	100	00	00
17	21	Bills of Excha. remitted me Dr. to T. Sutton my Acct. in Co. with T. Rogers, l. 31 12 11 the 14th Oct. pr Remisse on Charles Scott, dated 20th Oct. for 737 6 11 Tournois a 23, due 17th Inst. —	31	12	11
13	25	Ad. in the Herring Fishery Dr. to Arch Campbell, l. 17 10 0 the 16 Oct. pr $\frac{7}{8}$ Parts of l. 20 drawn on him by Capt. Boyd on Account of said Adventure, amo. to —	17	10	00
25	21	Arch. Campbell Dr. to Bills of Excha. drawn on me, l. 17 10 0 the 16 Oct. pr his Bill to C. Knox, dated 13th Inst. due 15 Nov. for Discharge of Capt. Boyd's Bill on him —	17	10	00
25	24	Sundry Accounts Dr. to Ad. in the Herring Fishery, l. 15 0 0 the 16 Oct. pr $\frac{6}{8}$ Parts of l. 20 drawn by Capt. Boyd on A. Campbell, for the Use of the Ship Morning Star, as under, viz.			
25		Tho. James, pr his $\frac{1}{8}$ thereof — — — — — l. 2 10 0			
25		Mich. Meyer, pr his ditto — — — — — 2 10 0			
26		Robt. Rouse, pr his ditto — — — — — 2 10 0			
26		Sam. Sandys, pr his ditto — — — — — 2 10 0			
26		Wm. Watson, pr his $\frac{1}{8}$ ditto — — — — — 2 10 0			
24	13	Tho. Sutton } pr his $\frac{1}{8}$ ditto — — — — — 2 10 0 his Acct. }	15	00	00
15	13	T. Sutton my Acct. in Co. with T. James, &c. Dr. to Advent. in the Herring Fishery, l. 743 15 2 the 19 Oct. pr the neat Proceeds of $\frac{7}{8}$ Parts of 42 $\frac{1}{2}$ Lafts of Herrings sold by him, amo. to 17,329 7 6 Tournois — — — — —	743	15	02
13		Ad. in the Herring Fishery Dr. to Sundry Accts. l. 637 10 0 the 19th Oct. pr $\frac{6}{8}$ Parts of the neat Proceeds of 42 $\frac{1}{2}$ Lafts of Herrings, being the Cargo of the Morning Star, sold by T. Sutton, amo. to 19,805 Livres Tournois, $\frac{6}{8}$ of which is 14,853 15 0 as under, viz.			
25		To Tho. James... pr his $\frac{1}{8}$ thereof 2475 12 6 being l. 106 5 0			
25		To Mich. Meyers... pr his $\frac{1}{8}$ thereof 2475 12 6 — — — 106 5 0			
26		To Robt. Rouse... pr his $\frac{1}{8}$ thereof 2475 12 6 — — — 106 5 0			
26		To Sam. Sandys... pr his $\frac{1}{8}$ thereof 2475 12 6 — — — 106 5 0			
26		To Wm. Watson... pr his $\frac{1}{8}$ thereof 2475 12 6 — — — 106 5 0			
25		To Arch. Campbell, pr his $\frac{1}{8}$ thereof 2475 12 6 — — — 106 5 0	637	10	00
		14853 15 0			
14	8	The Ship Ann Dr. to Ready Money Dealers, l. 106 10 10 the 19th Oct. pr the Cost of my $\frac{1}{8}$ Part of said Ship, Sam. Freeman, Commander, bt of J. Wills — — — — —	106	10	10
		M Sundry			



	<i>Sundry Accounts Dr. to Madder from H. Holstein, l. 110 19 0 the 20th Oct. pr 5 Hhds. N° 1 a 5 fold Isaac Stubbs, as under, viz.</i>			
1	Cash - - - - - pr so much recd of him in Part, as pr	1. 20 0 0		
	Cash-Book - - - - -			
17	Bills of Excha. } pr Bill on J. Rogers, dated 1 Oct. due	10 0 0		
	remitted me, } 3d Nov. recd in Part			
5	Woollens - - - - - pr 20 Ps Callimancoes, recd in Part	40 0 0		
11	Isaac Stubbs - - - pr so much remaining, payable in 2 M.	40 19 0		
22	due 20 Dec.		110 19 00	
17	<i>James Ashley Dr. to Madder from H. Holstein, l. 111 19 3 the 21 Oct. pr 5 Hhds. N° 6 a 10 fold him, partly for Cash, partly for Bills of Excha. partly by Way of Barter, and partly for 3 M. Credit</i>		111 19 3	
22				
	<i>Sundry Accounts Dr. to James Ashley, l. 55 0 0 the 22 Oct. pr so much recd of him as under, viz.</i>			
17	Bills of Excha. } pr Bill on R. Knight, dated 13 Inst. due	1. 15 0 0		
	remitted me, } 16 Nov.			
5	Woollens - - - - - pr 20 Ps. Callimancoes recd by way of	40 0 0		
17	Barter		55 00 00	
20	<i>Ad. to Madeira in Co. with R. Jackson Dr. to Wm. Scott, l. 164 6 2 the 23 Oct. pr Cost and Charges of 220 Barrels of Beef shipp'd on board the Mary, Capt. Pearson, consd F. D'alvez, amounting to l. 178 5 6 Irish is</i>		164 6 2	
23				
20	<i>Robt. Jackson his Acct. Dr. to Ad. to Madeira, l. 82 3 1 the 23d Oct. pr his <math>\frac{1}{2}</math> of 220 Barrels of Beef on said Adv. amo. to</i>		82 3 1	
20				
23	<i>Wm. Scott Dr to Bills of Excha. drawn on me, l. 164 6 2 the 23d Oct. pr his Bill on me to P. O. Connor, dated 8th Inst. for l. 178 5 6 Irish, a <math>8\frac{1}{2}</math> per Cent. due 16 Nov. is</i>		164 6 2	
21				
27	<i>Ad. to Bordeaux in Co. with T. James, &amp;c. Dr. to T. Sutton my Acct. in Co. with T. James, &amp;c. l. 136 17 8 the 24th Oct. pr <math>\frac{7}{8}</math> Part of the Cost, &amp;c. of 810 Raziers of Coals, shipp'd on the Morning Star, and consd H. Hyde and Co. amo. to 3189 7 6 Tournois, is a</i>		136 17 8	
15	23 6 0			
	<i>Sundry Accts. Dr. to Ad. to Bordeaux, l. 117 6 6 the 24th Oct. pr <math>\frac{6}{8}</math> Parts of the Cost of 810 Raziers of Coals consd H. Hyde, &amp;c. pr the Morning Star, amo. to 2733 15 0 Tournois a 23 6 viz.</i>			
25	T. James . . pr his $\frac{1}{8}$ Part, amo. to 455 12 6 is	19 11 1		
25	M. Meyers . . pr his $\frac{1}{8}$ Part, - - - - - 455 12 6 is	19 11 1		
26	R. Rouse . . . pr his $\frac{1}{8}$ Part, - - - - - 455 12 6 is	19 11 1		
26	S. Sandys . . pr his $\frac{1}{8}$ Part, - - - - - 455 12 6 is	19 11 1		
26	W. Watson . pr his $\frac{1}{8}$ Part, - - - - - 455 12 6 is	19 11 1		
25	A. Campbell pr his $\frac{1}{8}$ Part. - - - - - 455 12 6 is	19 11 1		
27				
	$\frac{6}{8}$ 2733 15 0 Tournois is		117 6 6	
5	<i>Woollens Dr. to Madder from H. Holstein, l. 220 2 0 the 24th Oct. pr 10 Hhds. N° 11 a 20 fold T. Hill by Barter against 110 Ps. Callimancoes</i>		220 2 00	
22				Cambricks



27	Cambricks in Co. with T. Rogers Dr. to T. Sutton my Acct. in Co. with T. Rogers, l. 204 2 5 the 24th O <sup>r</sup> . pr Cost & Charges of 1 Pack T N <sup>o</sup> 10 qt. 40 Ps. amo. to 4756 0 0 Tournois, being a 23 6 0	204	2	5
16	Tbo. Rogers Dr. to Cambricks in Co. with him, l. 102 1 2½ the 24th O <sup>r</sup> . pr his ½ Part of said Goods	102	1	2½
21	Tbo. Sutton my Acct. in Co. with T. Rogers Dr. to T. Sutton my Acct. in Co. with T. James, &c. l. 204 2 5 the 24th O <sup>r</sup> . pr the Sum of 4756 Tournois due to him for Cambricks, which he allows towards the neat Proceeds of Herrings, Excha. a 23 6 is	204	2	5
17	Bills of Excha. remitted Dr. to T. Sutton my Acct. in Co. with T. James, &c. l. 405 5 0 the 24th O <sup>r</sup> . pr Remisse on And. Wilson, dated 31st O <sup>r</sup> . a 3 Days Sight, for 9442 5 0 Tournois, accepted this Day, due 30th Inst. amo. to a 23 6 0	405	5	00
15	T. Sutton my Acct. in Co. with T. James, &c. Dr. to T. Sutton his Acct l. 2 10 0 the 24th O <sup>r</sup> . pr 58 5 0 Tournois, ordered to be placed in Payment of his ⅞ Part of Capt. Boyd's Bill on A. Campbell for l. 20 Sterl. Excha. a 23 6 0 amo. to	2	10	00
13	Sundry Accts. Dr. to Profit & Loss, l. 94 4 1½ the 24th O <sup>r</sup> . pr so much gained as under, viz.			
16	Adv. in the Herring Fishery } pr so much gained on my } l. 74 12 8 in Co. with T. James, &c. } ⅛ Part thereof			
11	Tobacco consd T. Sutton in } pr so much gained for my } 19 11 5½ Co. with T. Rogers, } ½ Part thereof			
		94	4	1½
23	Henry Hakeswell Dr. to Bills of Excha. drawn on me l. 272 14 0 the 25th O <sup>r</sup> . pr his Bill to W. Humphry, dated 22 O <sup>r</sup> . due 24th Nov.	272	14	00
24	T. Sutton his Acct. Dr. to H. Hakeswell, l. 136 7 0 the 25th O <sup>r</sup> . pr his ⅓ Part of the Cost of 40 Hhds Tobacco consd him in Co. pr Capt. Elfwood	136	7	00
12	Tbo. Gill Dr. to Bills of Excha. remitted me, l. 125 0 0 the 26th O <sup>r</sup> . pr the following Bills delivered him, viz. 1 Bill on C. Churchill, dated 1 O <sup>r</sup> . l. 100, 1 ditto on J. Rogers, dated as ditto l. 10, 1 ditto on R. Knight, dated 13 O <sup>r</sup> . l. 15 in all	125	00	00
24	Wines by Capt. Smith Dr. to Sundry Accounts, l. 369 17 6 the 27 O <sup>r</sup> . as under, viz.			
13	To Charges on Mercha. } pr S. Short's Bill for Broker- } l. 5 2 6 age, &c. thereon			
11	To Profit & Loss, --- } pr my Commission, &c. on } 20 9 6 l. 819 a 2½ per Cent.			
20	To Robt. Jackson his } pr the neat Proceeds of 30 } 344 5 6 Account, } Pipes sold sundry Persons			
		369	17	6
12	House-keeping Dr. to Wines by Capt. Smith, l. 7 0 0 the 27 O <sup>r</sup> . pr ½ a Hhd of said Parcel taken for my own Use	7	00	00
24	Sundry			



	Sundry Accts. Dr. to Woolleys, l. 750 0 0 the 1st Nov. pr. 4 Bales,			
	qt. 350 Ps. sent them as under, viz.			
14	Mayence and Keulen, pr 3 Bales M <sup>N</sup> 7 a 9 qt. 300 Ps } 1064 0 0			
	pr Capt. Hunter			
19	Isaac Vos his Acct. pr 1 ditto V <sup>N</sup> 1 qt. 50 Ps. pr } 110 0 0			
	Capt. Freeman			
5		750	00	00
5	Woolleys Dr. to Sundry Accounts, l. 25 12 0 the 1 Nov. pr Charges			
	thereon, as under, viz.			
12	To John Sampson, pr dying 200 Ps. Lo. Ells } l. 20 0 0			
13	To Charges on Mercha. pr J. Warner's Bill for pressing, } 5 12 0			
	&c. ditto			
		25	12	00
17	Bills of Excha. remitted me Dr. to Gerard Vinck, l. 300 0 0 the 2d			
8	Nov. pr Remisse on J. Van Damme, dated 1 Oct. due 24 Nov.	300	00	00
27	Hops consd Wm. Scott for Acct. of Sam. Sandys and self Dr. to Ready			
	Money Dealers, l. 410 1 6 the 2 Nov. pr 50 Bags S <sup>N</sup> 1 a 50,			
8	bt of W. Townsend, and shipp'd on board the Friendship, Capt. Heron,			
	for our joint Acct. $\frac{1}{2}$ each, at prompt Pay	410	1	6
26	m. Sandys Dr. to Hops consd Wm. Scott, l. 206 5 9 the 3d Nov. pr			
27	his $\frac{1}{2}$ Part thereof, amo. to, with Charges in shipping them, —	206	5	9
4	Arthur Archer Dr. to Bills of Excha. drawn on me, l. 246 13 4 the			
21	3d Nov. pr his Bill to Rice Jones, dated 31st Oct. due 2d Dec.	246	13	4
16	Tho. Rogers Dr. to Cambricks in Co. with him, l. 4 4 9 the 4th Nov.			
27	pr his $\frac{1}{2}$ Part of Charges thereon	4	4	9
8	Ready Money Dealers Dr. to Sundry Accounts, l. 410 1 6 the 7th Nov.			
	pr paid W. Townsend, in full for 50 Bags of Hops, as under, viz.			
17	To Bills of Excha. remitted pr Bill on J. Van Damme, } l. 300 0 0			
	dated 1 Oct. d <sup>d</sup> . him			
2	To Cash - - - - - pr paid him as pr Cash-Book 110 1 6			
		410	1	6
25	Arch. Campbell Dr. to Bills of Excha. drawn on me l. 86 13 11 the			
21	7 Nov. pr his Bill to Da. Dalrymple, dated 5th Nov. due 5th Dec.	86	13	11
11	Profit & Loss Dr. to Charles Dashwood, l. 1 0 0 the 12th Nov. pr 1			
23	Month's Discount of 7. 252 0 0 allowed him a 5 pr Ct. pr Ann.	1	00	00
25	Michael Meyer Dr. to Cambricks in Co. with T. Rogers, l. 160 0 0 the			
	14th Nov. pr 40 Ps sold him, being damaged with Sea-Water, pay-			
27	able in 1 M. due 14th Dec.	160	00	00
27	Cambricks in Co. with T. Rogers Dr. to Tho. Rogers, l. 80 0 0 the 14th			
16	Nov. pr his $\frac{1}{2}$ of the neat Produce of said Cambricks	80	00	00
11	Pro. & Loss Dr. to Cambricks in Co. with T. Rogers, l. 26 5 11 $\frac{1}{2}$ the			
27	14th Nov. pr so much lost on my $\frac{1}{2}$ Part of said Goods	26	5	11 $\frac{1}{2}$
24	Mercha. in Hands of Isaac Vos Dr. to Isaac Vos his Acct. l. 110 0 0			
	the 25th Nov. pr 1 Bale V <sup>N</sup> 1. qt. 50 Ps. Callimancoes, which			
19	he refuseth to accept for his Acct. and is to sell for mine	110	00	00
	Jan			



14	John Swaart my Acct. Dr. to Mercha. consd said J. Swaart, l. 333 1 0 the 18th Nov. pr the neat Proceeds of 2 Bales Woollens S <sup>N</sup> 1. 2. qt. 140 Ps. amo. to l. 601 8 9 Flemish, is	333	1	00
14	Mercha. consd Jan Swaart Dr. to Profit & Loss, l. 1 2 8 the 18th Nov. pr so much gained on that Adventure	1	2	8
24	Tho. Sutton his Account Dr. to Pro. & Loss, l. 0 17 0 the 25th Nov. pr my Provision and Brokerage on l. 136 7 0 drawn on him this Day, pr Bill to R. Short	0	17	00
28	Mercha. consd Hutton & Wife for Acct. of R. Rouse, W. Watson, and myself, Dr. to Joseph Hutchinson, l. 1008 11 10 the 28th Nov. pr my $\frac{1}{3}$ Part of 225 Hhds Sugar bt of him, to pay in 3 M. with the Allowance of a Discount of 5 pr Ct. pr Ann. if paid sooner, shipp'd on board the Eagle, Capt. Fowler, for Rotterdam, amo. to	1008	11	10
28	Mercha. consd Hutton & Wife Dr. to Robt. Rouse, l. 13 15 10 the 29th Nov. pr my $\frac{1}{3}$ Part of Charges in Shipping and Insuring said Sugar in the Royal Exchange Office	13	15	10
28	Jos. Hutchinson Dr. to Pro. & Loss, l. 8 18 8 the 29th Nov. pr 3 Months Discount of, l. 750 0 0 paid him this Day, allowed by him	8	18	8
19	Isaac Vos my Acct. Dr. to Mercha. in said Vos's Hands, l. 115 9 10 the 1st Dec. pr the neat Proceeds of 1 Bale V N <sup>o</sup> 1. qt. 50 Ps. Woollens, amo. to 1230 0 0 Guilders, payable in 6 M. Excha. a-35 6 is Sterling	115	9	10
22	Henry Hyde and Co. my Acct. in Co. with T. James, &c. Dr. to Ad. to Bourdeaux, l. 170 5 3 the 2d Dec. pr $\frac{7}{8}$ Parts of the neat Proceeds of 810 Razieres of Coals consd them by the Morning Star, amo. to in all 4556 5 0 Tournois, $\frac{7}{8}$ Parts of which are 3986 14 5 making Sterling	170	5	3
27	Ad. to Bourdeaux Dr. to Sundry Accounts, l. 145 18 9 the 2d Dec. pr their $\frac{6}{8}$ Parts of the neat Proceeds of 810 Razieres of Coals consd H. Hyde and Co. amo. to 3417 3 6 Tournois, as under, viz.			
25	To Tho. James pr his $\frac{1}{8}$ Part 569 10 7 Tournois l. 24 6 5 $\frac{1}{2}$			
25	To Mich. Meyer pr his $\frac{1}{8}$ Ditto 569 10 7 Ditto 24 6 5 $\frac{1}{2}$			
26	To Robt. Rouse pr his $\frac{1}{8}$ Ditto 569 10 7 Ditto 24 6 5 $\frac{1}{2}$			
26	To Sam. Sandys pr his $\frac{1}{8}$ Ditto 569 10 7 Ditto 24 6 5 $\frac{1}{2}$			
26	To Wm. Watson pr his $\frac{1}{8}$ Ditto 569 10 7 Ditto 24 6 5 $\frac{1}{2}$			
25	To Arch. Campbell pr his $\frac{1}{8}$ Ditto 569 10 7 Ditto 24 6 5 $\frac{1}{2}$			
	$\frac{6}{8}$ 3417 3 6 is	145	18	9
28	Adv. from Bourdeaux in Co. with T. James, &c. Dr. to H. Hyde, and Co. l. 257 2 1 the 2 Dec. pr 10 Ton Claret in 40 Hhds. shipp'd by them on board the Morning Star, amo. to 6020 0 0 Tournois is	257	2	1

N

Sundry



	<i>Sundry Accts. Dr. to Ad. from Bourdeaux, l. 214 5 0 the 2d Dec. pr their <math>\frac{1}{2}</math> Part of the Cost of 10 Ton Claret aforesaid, amounting to 5016 13 4 Tournois, as under, viz.</i>					
25	Tho. James	pr his $\frac{1}{8}$ Part 1003 6 8 being	7, 42 17 0			
25	Mich. Meyers	pr his $\frac{1}{8}$ - - - 1003 6 8	42 17 0			
26	Robt. Rouse	pr his $\frac{1}{8}$ - - - 1003 6 8	42 17 0			
26	Sim. Sandys	pr his $\frac{1}{8}$ - - - 1003 6 8	42 17 0			
26	Vm. Watson	pr his $\frac{1}{8}$ - - - 1003 6 8	42 17 0			
28						
		5016 13 4 Tournois is	214 5 00			
22						
21	<i>H. Hyde Dr. to Bills of Excha. drawn on me, l. 86 16 10 the 2 Dec. pr their Bill on me to R. Trapp, dated 5 Dec. for 2033 5 7 Tournois a 30 <math>\frac{1}{4}</math> due 27 Jan. is Sterling</i>			86 16 10		
	<i>Sundry Accts. Dr. to Pro. &amp; Loss, l. 10 5 2 the 3d Dec. pr so much gained as under, viz.</i>					
24	Mercha. in Hands of I. Vos,	pr gained by this Acct. —	1 5 9 10			
27	Ad. to Bourdeaux - - - -	pr gained by this Acct. —	4 15 4			
11				10 5 2		
9	<i>Hans Holstein my Acct. Dr. to Sundry Accts. l. 588 4 8 the 3 Dec. pr the following Articles, as under, viz.</i>					
9	To Mercha. consd him,	pr the neat Proceeds of 210 Ps. Woollens, amo. to 4078 12 4 Guilders, being Sterling	1 367 6 0			
8	To Gerard Vinck,	pr said Holstein's Bill on me to him for 600 Guilders, dated 7 Dec. a 35 6 Agio a 4 pr Ct. remitted me by said Vinck for his Acct. is	54 3 5			
21	To Bills of Excha. drawn on me,	{ pr said Holstein's Bill on me to H. Van Ddalen for 1847 2 12 Guilders a 35 6 Agio a 4 per Ct. dated 7 Dec. due 29 Jan.	166 15 3			
				588 4 8		
11	<i>Pro. &amp; Loss Dr. to Mercha. consd H. Holstein, l. 8 2 4 the 5 Dec. pr so much lost on this Acct.</i>			8 2 4		
9						
22	<i>Madder recd from Hans Holstein Dr. to Pro. &amp; Loss, l. 45 14 1 the 5th Dec. pr so much gained on this Acct.</i>			45 14 1		
11						
10	<i>Ferdinando D'Alvez my Acct. Dr. to Ad. to Madeira, l. 609 19 0 the 7th Dec. pr my <math>\frac{1}{2}</math> Part of the neat Proceeds of 600 Quarters Wheat and 220 Barrels Beef consd him by the Mary, for the joint Account of R. Jackson and myself, amo. to 4436 M. Rees, my half of which is 2218 M. Rees, making Sterling</i>			609 19 00		
20						
	<i>Sundry Accts. Dr. to Ferd. D'Alvez my Account, l. 609 19 0 the 7th Dec. pr Returns made by him as under, viz.</i>					
10	Ad. to Jamaica in Co. with R. Jackson,	pr my $\frac{1}{2}$ Part of 120 Pipes Madeira Wine, shipp'd by him on board the Mary, consd to Joseph Wise, Merchant there, amo to 4200 M. Rees, my $\frac{1}{2}$ being 2100 M. Rees, is Sterling	1 577 10 0			
9	Robt. Jackson my Account,	pr $\frac{1}{2}$ Part of 236 M. Rees remitted him for our joint Acct. by said D'Alvez, being 118 M. Rees	32 9 0			
10				609 19 00		

T. Sutton



15	T. Sutton my Acct. in Co. with T. James and Co. Dr. to Voyage from						
28	Bordeaux by the Morning Star, l. 130 13 9 the 8th Dec. pr $\frac{7}{8}$ Parts						
	of the neat Proceeds of the Freight of said Vessel to Dunkirk, amo.						
	to 3480 0 0 Tournois, $\frac{7}{8}$ Parts of which is 3045 0 0, making				130	13	9
	Sterling						
28	Voyage from Bourdeaux Dr. to Sundry Accounts, l. 112 0 3 the 8th Dec.						
	pr their $\frac{6}{8}$ Parts of the said Freight, being 2610 0 0 Tournois, as						
	under, viz.						
25	To Tho. James	pr his $\frac{1}{8}$ Part	435	is	18 13 4 $\frac{1}{2}$		
25	To Mich. Meyer	pr his $\frac{1}{8}$ Part	435		18 13 4 $\frac{1}{2}$		
26	To Robt. Rouse	pr his $\frac{1}{8}$ Part	435		18 13 4 $\frac{1}{2}$		
26	To Sam. Sandys	pr his $\frac{1}{8}$ Part	435		18 13 4 $\frac{1}{2}$		
26	To Wm. Watson	pr his $\frac{1}{8}$ Part	435		18 13 4 $\frac{1}{2}$		
25	To Arch. Campbell	pr his $\frac{1}{8}$ Part	435		18 13 4 $\frac{1}{2}$		
		$\frac{6}{8}$ Part	2610			112	00 3
28	Ad. from Bourdeaux Dr. to Tho. Sutton in Co. with T. James, &c.						
15	l. 24 17 8 the 8th Dec. pr Freight of 10 Ton of Claret from Bour-						
	deaux to Dunkirk in the Morning Star, amo. to 580 Tournois, is				24	17	8
	Sundry Accts Dr. to Ad. from Bourdeaux l. 20 14 9 $\frac{1}{2}$ the 8th Dec. pr						
	their $\frac{5}{8}$ Parts of 580 Tournois, for Freight of 10 Ton Claret from						
	Bordeaux to Dunkirk, pr the Morning Star, being as under,						
	483 6 8 viz.						
25	Tho. James	pr his $\frac{1}{8}$ Part	96 13 4		4 2 11 $\frac{1}{2}$		
25	Mich. Meyer	pr his $\frac{1}{8}$ Part	96 13 4		4 2 11 $\frac{1}{2}$		
26	Robt. Rouse	pr his $\frac{1}{8}$ Part	96 13 4		4 2 11 $\frac{1}{2}$		
26	Sam. Sandys	pr his $\frac{1}{8}$ Part	96 13 4		4 2 11 $\frac{1}{2}$		
26	Wm. Watson	pr his $\frac{1}{8}$ Part	96 13 4		4 2 11 $\frac{1}{2}$		
28		$\frac{5}{8}$	483 6 8			20	14 9 $\frac{1}{2}$
17	Bills of Excha. remitted me Dr. to T. Sutton my Acct. in Co. with						
15	T. James, &c. l. 105 16 0 the 8th Dec. pr Remisse on W. Savage,						
	dated 14th Dec. for 2465 0 0 Tournois a 23 6 due 14th Inst. is				105	16	00
	Sterling						
16	Tho. Sutton my Account Dr. to Tobacco in Co. with H. Hakewell,						
23	l. 99 15 9 the 8th Dec. pr the neat Proceeds of 40 Hhds damaged						
	by Sea Water, amo. to 6975 6 3 Tournois, my $\frac{1}{3}$ Part of which is				99	15	9
	2325 2 1 is						
26	Wm. Watson Dr. to Indigo from Bent & Long, l. 55 0 0 the 11th Dec.						
20	pr 4 Casks, N <sup>o</sup> 1. 2. 4. 6. wt. 400lb. nt. a 2 9 payable in 3 M.				55	00	00
	amo. to						
8	Gerard Vinck Dr. to Sundry Accounts, l. 101 11 8 the 12th Dec. pr						
	Remisse returned him, protested with Charges as under, viz.						
17	To Bills of Excha.	pr Remisse on N. Roosen, dated	1. 100 0 0				
	remitted me,	20th Oct.					
11	To Profit and Loss,	pr Charges thereon	1 11 8		101	11	8
	Robt.						



20	Robt. Jackson his Acct. Dr. to Robt. Jackson my Acct. l. 32 9 0 the 13 Dec. per 118 M. Rees, which he recd of F. D'Alvez for my Acct. placed towards the Discharge of his Acct. a 5 6	32	9	00
11	Pro. & Loss Dr. to Mercha. consd to H. Hutton & Wife, l. 33 19 3 the 14 Dec. pr my $\frac{1}{3}$ Part of the Loss arising from Capt. Fowler's being cast away, over and above the Sum recovered from the Assurance Office, amo. to	33	19	3
28	Joseph Hutchinson Dr. to Pro. & Loss, l. 2 7 6 the 14th Dec. pr so much allowed me for Disc. on paying the Ballance of his Acct.	2	7	6
25	Arch. Campbell Dr. to Bills of Excha. drawn on me, l. 42 19 10 the 14th Dec. pr his Bill on me to D. Dalrymple, dated 10th Inst. due 12th Jan.	42	19	10
11	Pro. & Loss Dr. to Sundry Accts. l. 109 9 11 $\frac{1}{2}$ the 15 Dec. pr so much lost by the Morning Star's having been shipwreck'd on the Coast of Norfolk, viz.			
15	To the Ship Morning Star, pr my $\frac{1}{8}$ Part thereof l. 62 10 0			
28	To Ad. from Bourdeaux, pr my $\frac{1}{8}$ Part of 10 Ton } 46 19 11 $\frac{1}{2}$ Claret on board said Ship	109	9	11 $\frac{1}{2}$
27	Linnens from Isaac Vos for my Account Dr. to Isaac Vos my Account, l. 115 9 10 the 15 Dec. pr the Cost of 1 Bale I N <sup>o</sup> 1. qt. 12 Ps. recd by Capt. Freeman, amo. to 1230 Guilders, is Sterling	115	9	10
19	Sundry Accounts Dr. to Pro. & Loss, l. 23 0 4 the 16 Dec. pr so much gained as under, viz.			
20	Indigo recd from Bent & Long, pr my Commission thereon l. 4 6 10			
28	Voyage from Bourdeaux, pr so much gained by my $\frac{1}{8}$ Part } 18 13 6 of Freight	23	00	4
20	Indigo from Bent & Long Dr. to James Long, l. 167 12 8 the 16th Dec. pr the nt. Proceeds thereof, placed to said Long's Acct.	167	12	8
11	Pro. & Loss Dr. to Tobacco consd T. Sutton in Co. with H. H. l. 36 11 3 the 18 Dec. pr so much lost on my $\frac{1}{3}$ Part of said Adventure	36	11	3
23	Ad. to Madeira Dr. to Pro. & Loss, l. 106 4 8 the 18th Dec. pr so much gained on my $\frac{1}{2}$ Part thereof	106	4	8
7	T. Johnson my Acct. Dr. to Mercha. consd T. Johnson, l. 369 17 6 the 19th Dec. pr my $\frac{1}{2}$ Part of the nt. Proceeds of Sundrys sent him pr Capt. Thompson, amo. to 2690 M. Rees, $\frac{1}{2}$ of which is 1345 M. Rees a 5 6, is	369	17	6
10	Pro. & Loss Dr. to T. Johnson my Acct. l. 123 15 0 the 19th Dec. pr my $\frac{1}{2}$ of the Loss arising from Mercha. sold F. Du Castres, a Bankrupt, amo. to 900 M. Rees, $\frac{1}{2}$ Part of which is 450 M. Rees, a 5 6 is Sterling	123	15	00
11	Debts Bad & Desperate Dr. to J. Stubbs, l. 40 19 0 the 20th Dec. pr the Ballance of his Acct. he having failed, and his Affairs being in a bad Situation	40	19	00



21	Tho. Dobson Dr. to Farm-Land, l. 7 10 the 26th Dec. pr 1 Qrs. Rent			
2	due Yesterday		7	10 00
	Sundry Accts. Dr. to Pro. & Loss, l. 356 14 7 the 26th Dec. pr the following Articles, as under, viz.			
10	Mercha. consd T. Johnson, pr so much gained on my $\frac{1}{2}$ } l. 37 17 7			
	Part by that Ad.			
2	Farm-Land, pr $\frac{1}{2}$ Years Rent thereof, due Yesterday	15	0	0
5	Woollens, pr so much gained by that Account	303	17	0
11		356	14	7
11	Pro. & Loss Dr. to Simon Swift, l. 10 the 20th Dec. pr $\frac{1}{4}$ Yrs. Rent, due to him for the House in which I live to Yesterday	10	00	00
4				
11	Pro. & Loss Dr. to Sundry Accts. l. 112 18 0 the 30 Dec. pr the following Articles, viz.			
21	To Tho. Dobson, pr Taxes and Repairs allowed him } l. 7 18 0			
	to Christmas last			
12	To House-keeping, pr Expences for $\frac{1}{2}$ a Year last past	54	12	0
12	To John James, pr Ballance of his Acct.	50	8	0
		112	18	00
1	Samuel James Dr. to Stock, l. 201 10 0 the 30th Dec. pr so much bequeathed me on his Decease	201	10	00
4				
22	Cornfactory Dr. to Pro. & Loss, l. 201 3 1 the 30th Dec. pr so much gained for my $\frac{1}{2}$ of said Partnership	201	3	1
11				
11	Pro. & Loss Dr. to Stock, l. 552 15 8 $\frac{1}{2}$ the 31 Dec. pr so much gained by this $\frac{1}{2}$ Years Trade, &c.	552	15	8 $\frac{1}{2}$
4				
29	Ballance Dr. to Sundry Accts. l. 4315 9 2 the 31 Dec. pr so much due from them to me, as under, viz.			
2	To Farm-Land, pr so much reckoned for the Value } l. 660 0 0			
	thereof			
2	To Household Goods, pr so much due for the first Cost } 228 6 6			
	thereof			
7	To T. Johnson my Acct. pr so much due from him } 246 2 6			
	895 M: Rees			
8	To Gerard Vinck, pr so much due from him	15	16	7
10	To Ad. to Jamaica, pr so much due therefrom	577	10	0
12	To John Sampson, pr so much due from him	1	10	4
14	To Mayence and Co. pr so much due from them	593	5	0
14	To the Ship Ann, pr so much due for first Cost of my $\frac{1}{8}$	106	10	10
15	To Debts bad, &c. per so much due thereon	40	19	0
16	To T. Sutton my Acct. pr so much due from him } 99 15 9			
	2325 2 1 Tournois			
22	To Cornfactory, pr so much due thereon for my $\frac{1}{2}$	1357	0	5
27	To Linnens from I. Vos, pr so much due for first Cost } 127 6 6			
	thereof 1230 Guilders			
27	To Hops consd W. Scott, pr so much due for the Cost } 206 5 9			
	of my half			
26	To Wm. Watson, pr so much due from him	55	0	0
		4315	9	2
	Sundry Accounts Dr. to Ballance, l. 5029 18 1 $\frac{1}{2}$ the 31 Dec. pr so much due for the following Articles, as under, viz.			
4	Stock, pr so much my Estate real and personal, amo. } l. 4161 3 0 $\frac{1}{2}$			
	to, and is accountable for,			
6	James Long, pr so much due to him from me	396	19	2
7	Robt. Reeve, pr so much due to him ditto	109	16	0
8	Jacob Kent, pr so much due to him ditto	65	8	0
21	Bills of Excha. pr so much due for Bills running } 296 11 11			
	drawn on me, and unpaid			
29		5029	18	1 $\frac{1}{2}$
	O The			



The foregoing Folio of the *Journal* ended, with stating the *Ballances* of all the Accounts that remained open, on the *Leidger* for the Year 1748, whether they were either *DRS* or *CRS*: This *Journal* begins a new, for the Year 1749, with opening the very same Accounts once more, in order to re-assume the Trade; and accordingly the first Page is made Folio 1, supposing it to begin a new Book.

I

L O N D O N : Anno 1748-9.

1	Ballance Dr. to Sundry Accts. l. 5029 18 1½ the 1st Jan. pr so much due for the following Articles on the former Leidger, as under, viz.			
2	To Stock, pr so much my Estate real and personal amo. to, and is answerable for — }	l. 4161	3	0½
2	To James Long, pr so much due to him —	396	19	2
2	To Robt. Reeve, pr so much due to him —	109	16	0
2	To Jacob Kent, pr so much due to him —	65	8	0
2	To Bills of Excha. } pr so much due for Bills drawn on me, } remaining unpaid — }	296	11	11
		5029	18	1½
	Sundry Accts. Dr. to Balance, l. 5029 18 1½ the 1st Jan. pr so much due from them to me as under, viz.			
2	Cash, pr so much remaining in Hand —	l. 714	8	11½
2	Farmland, pr so much reckoned for the Value thereof	660	0	0
2	Household Goods, pr so much due for the first Cost thereof	228	6	6
2	T. Johnson my Acct. pr so much due from him, 895 }	246	2	6
	M. Rees is — }			
2	Gerard Vinck, pr so much due from him —	15	16	7
3	Ad. to Jamaica, pr so much due therefrom —	577	10	0
3	John Sampson, pr so much due from him —	1	10	4
3	Mayence and Co. pr so much due from them —	593	5	0
3	The Ship Ann, pr so much due for first Cost of my ⅛	106	10	10
3	Debts bad, &c. pr so much due thereon —	40	19	0
3	T. Sutton my Account, pr so much due from him }	99	15	9
	2325 2 1 Tournois — }			
3	Cornfactory, pr so much due thereon —	1357	0	5
3	Linnens from I. Vos, pr so much due for first Cost thereof 1230 Guild. }	127	6	6
3	Hops consd W. Scott, pr so much due for the Cost of my ½	206	5	9
3	Wm. Watson, pr so much due from him —	55	0	0
1		5029	18	1½

Here follows the ALPHABET and LEIDGER, &c. for the Year 1748.

THE



THE  
ALPHABET and LEIDGER;  
CASH-BOOK, WAREHOUSE-BOOK, INVOICE-BOOK,  
ACCOUNT SALES-BOOK, BILL of EXCHANGE-BOOK,  
BOOK of ACCOUNT CURRENTS;

All for the Year 1748, follow here in Course.

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It is fit to be remark'd here before the *Leidger* is entered upon, that I have in this Edition made some Alteration in posting all the Articles of the *Journal* into it, from the Beginning of the Month of *December* to the End of it, agreeably to what will appear on Reference thereunto being had; that being a Method which is used by some for the quicker Dispatch of Business, the Titles of the respective *Drs.* and *Crs.* not being mentioned at all, and may be observed very properly in conducting their Books of Account by all those who like it best.



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			Hats 9
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			Hops consd W. Scott 27
			Jof. Hutchinson 28
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Read  
Robt  
Tho.  
Jame  
Robt

W  
W  
W  
T  
W  
W



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X.

Y.

Z.



## James Gold

Dr.

1748.		Bills not due		Cash received	
June 24.	To Stock, pr so much in his Hand recd for my Wife's Fortune —		1.	1000	
26.	To Sam. James, pr so much recd of said James and paid him —		1	200	
Aug. 17.	To T. Rogers, pr so much recd of said Rogers and paid him —		5	366	5
19.	To Bills of Excha. remitted me, pr Bill on R. Ross, dated 10 and due 21st Aug.	62 10 c	5	62	10
20.	To Ad. in the Herring Fishery, per so much recd of Sundrys and paid him		5	145	12 6
	To Ditto, pr so much recd of J. La Roche and paid him —		5	29	2 6
	To Ditto, pr so much recd of R. Ross and paid him —		5	29	2 6
	To Tho. Jackson his Acct. pr so much recd of T. Aylmer and paid him		5	205	14 11
	To Gerard Vinck, pr so much recd of J. Steenberg and paid him —		5	300	
22.	To H. Holstein my Acct. pr so much recd of J. Sampson and paid him		6	200	
Sept. 2.	To Cash, pr so much paid him —		7	350	
Oct. 4.	To Cash, pr so much paid him —		1	300	
11.	To Cash, pr so much paid him in full —		1	8	16 3
				3197	3 8

Samuel James

Dr.

1748.					
Dec. 30.	To so much bequeathed me on his Decease —		19	201	10



## Per Contra

CR.

I

1748.

		Bill not due	Cash paid
June 25.	By John Strang, pr his Bill on me to A. Arne, dated 22 Inst. due 25 July	100 0 0	1 100
July 1.	By Ditto, pr ditto to W. Wilkes, dated 29 June, due 2 Aug.	100 0 0	1 100
10.	By T. Johnson my Account, pr ditto to S. Mills, dated 5 June, due 5 Aug.	108 6 8	2 108 6 8
11.	By R. M. Dealers, pr my Dt. on him to T. Gill, dated and due this Day		2 400
16.	By John Strang, pr his Bill on me to S. Johnson, dated 13 July, due 15 Aug.	150 0 0	2 150
23.	By Cash, pr my Dt. on him to C. Cross, dated and due this Day		2 20
26.	By John Strang, pr his Bill on me to A. Arne, dated 23 July, due 25 Aug.	200 0 0	3 200
Aug. 6.	By T. Sutton my Acct. in Co. with T. James, &c. pr ditto to J. Jacquette, dated 13 Aug. due 22 ditto	437 10 0	4 437 10
9.	By Tobacco in Co. with T. Rogers, pr my Draught on him to T. Johns, dated and due this Day		4 430
16.	By Cash, pr ditto to C. Cross, dated and due this Day		4 21
17.	By Ad. in the Herring Fishery, pr ditto to Wm. Andrews, dated and due this Day		5 60
	By Ditto, pr ditto to James Thomas, dated and due this Day		5 90
	By Ditto, pr ditto to J. Boyd, dated and due this Day		5 83
21.	By John Strang, pr his Bill on me to A. Arne, dated 19 Aug. due 21 Sept.	200 0 0	5 200
24.	By Cash, pr my Draught on him to C. Cross, dated and due this Day		6 240
Sept. 5.	By John Strang, pr his Bill on me to W. Wilkes, dated 2 Sept. due 5 Oct.	200 0 0	7 200
10.	By Isaac Vos my Acct. pr ditto to J. Steenberg, dated 17 Sept. due 9 Oct.	196 15 6	7 196 15 6
	By Cockineal consd Ja. Long, pr my Draught on him to T. Johns, dated and due this Day		7 159 16
28.	By Profit & Loss, pr Interest of Money which he hath been in Advance for me		8 15 6
			3197 3 8

## Per Contra

CR.

1748.

June 26.	By James Gold, pr so much recd of said James on my Note, payable on Demand, with Interest, a 3 pr Ct. pr Ann. and paid said Gold	1 200
Oct. 4.	By Pro. & Loss, pr 1 Qrs. Interest of l. 200 to 26th Sept.	9 1 10
		201 10



# Farmland Estate

DR.

1748.					
June 24.	To Stock, pr the computed Value thereof let to T. Dobson, a l. 30 pr Ann.	1	660		
Dec. 26.	To $\frac{1}{2}$ Years Rent thereof, due Yesterday	19	15		
			675		

## Francis Foot of Cheapside

DR.

1748.					
June 24.	To Stock, pr so much due from him for Principal and Interest of a Bond to be paid off the 29th Sept. next	1	205		
Sept. 30.	To Pro. & Loss, pr $\frac{1}{4}$ Yrs. Interest of l. 200 to Yesterday	8	2	10	
			207	10	

## Jacob Banks of Ludgate-Hill

DR.

1748.					
June 24.	To Stock, pr so much due from him for Principal and Interest of a Mortgage on his Dwelling-House, to be paid off 29 Sept. next	1	205		
Sept. 30.	To Pro. & Loss, pr $\frac{1}{4}$ Yrs. Interest of l. 200 to Yesterday	8	2	10	
			207	10	

## Household Goods and other Chattels

DR.

1748.					
June 24.	To Stock, pr Sundrys as pr a Lift filed up	1	160		
Oct. 6.	To Ready Money Dealers, pr the Cost of a Bed and other Furniture of a Lodging Room recd from T. Farwell, amo. to	10	68	6	6
			228	6	6

1748.  
Sept. 30.  
Dec. 26.

31.

1748.  
Sept. 30.

1748.  
Sept. 30.

1748.  
Dec. 31



Per Contra

CR.

2

1748.

Sept. 30. By *Tbo. Dobson*, pr 1 Qrs. Rent, due from him Yesterday

Dec. 26. By 1 Qrs. Rent, due from *T. Dobson* Yesterday

31. By *Acct. of Ballance*, pr so much reckoned for the Value thereof

Per Contra

CR.

1748.

Sept. 30. By *Cash*, pr so much recd of him in full

Per Contra

CR.

1748.

Sept. 30. By *Cash*, pr so much recd of him in full

Per Contra

CR.

1748.

Dec. 31. By *Acct. of Ballance*, pr so much for the first Cost thereof

2



Dr.

1748.

June 26.  
July 24.

31.

Aug. 2

Dr.

1748

Sept.  
Oct.



1748.

June 26.	By <i>Simon Swift</i> , pr so much paid for Repairs of the House I live in	1	8	13	
July 24.	By <i>Woollens</i> , pr so much paid for Freight, &c. of 200 Lo. Ells from <i>Exon</i> , pr Capt. <i>Hare</i>	3	2		8
	By <i>Ditto</i> , pr so much paid for Carriage of 300 Stuffs from <i>Norwich</i>	3	1	17	6
	By <i>Ditto</i> , pr so much paid for <i>S. Lisle's</i> Bill for packing 12 Bales	3	9	10	
	By <i>Profit &amp; Loss</i> , pr so much paid <i>R. Rodd</i> for a Chest 17 s. Suffra. Wharfa. &c. of Goods by <i>Thompson</i> 10 s.	3	1	7	
31.	By <i>House-keeping</i> , pr so much paid for Expences this Month		1	6	6
	By <i>Profit &amp; Loss</i> , pr so much paid for <i>C. Croft's</i> Disbursements		3	5	0
	By <i>John James</i> , pr so much taken out for his private Use		3	3	0
	By <i>Woollens</i> , pr so much paid for Carriage of 200 Stuffs from <i>Norwich</i>		1	5	0
	By <i>Ditto</i> , pr so much paid for Freight of 200 Lo. Ells, pr Capt. <i>Gill</i>		2	0	8
		3	15	19	8
Aug. 2.	By <i>Ditto</i> , pr so much paid <i>S. Lisle's</i> Bill for packing 8 Bales	4	5	15	
9.	By <i>Tobacco</i> in Co. with <i>T. Rogers</i> , pr so much paid <i>T. Johns</i> in Part of 20 Hhds.	4	3	00	
16.	By <i>Tobacco</i> consd <i>T. Sutton</i> in Co. with <i>T. Rogers</i> , pr so so much paid for Charges in Shipping it	4	2	10	
23.	By <i>Linnens</i> consd me by <i>H. Holstein</i> , pr so much paid for Custom, Fees, &c. of a Chest mark'd I N <sup>o</sup> 1. qt. 40 Ps. pr Capt. <i>Snow</i>	6	42	10	
	By <i>Madder</i> from <i>I. Vos</i> , pr so much paid for Entry, &c. thereof	6		10	6
24.	By <i>Linnens</i> recd from <i>H. Holstein</i> , pr so much paid for Wharfage, Cartage, &c. thereof	6		3	6
	By <i>Wines</i> per the <i>Ann</i> , per so much paid for sundry Charges thereon, viz. Duty, Fees, &c. l. 202 3 6 Lighterage, &c. l. 1 0 0 Putting into Vaults l. 2 10 0	6	205	13	6
26.	By <i>Madder</i> from <i>I. Vos</i> , pr so much paid for Freight, &c. of 20 Hhds	6	6		
	By <i>Ditto</i> , pr so much paid for Lighterage and Wharfage thereof	6	1		
	By <i>Ditto</i> , pr so much paid for Cartage, &c. thereof	6	1	10	
	By <i>Linnens</i> from <i>H. Holstein</i> , pr so much paid for Freight, &c. thereof	6		6	6
29.	By <i>Woollens</i> , pr so much paid Capt. <i>Brown</i> for Freight of 100 Lo. Ells from <i>Exon</i>	6	1	1	
31.	By <i>Profit &amp; Loss</i> , pr so much paid for <i>C. Croft's</i> Disbursements		1	3	3
	By <i>House-keeping</i> , pr so much paid for Expences this Month		5	5	0
	By <i>John James</i> , pr so much taken out for his private Use		2	2	0
		6	10	10	
	By Amount carried to per Contra		616	17	10

N. B. This Amount is transferred to Per Contra, not so much for want of Room, as by way of Illustration, spoken of in the ninth Remark, which is placed towards the End of this Treatise.

Per Contra

CR.

1748.

Sept. 2.	By <i>Cash</i> , pr so much recd of him in Part of Wine sold him this Day	7	126	
Oct. 13.	By <i>Ditto</i> , pr ditto in full	1	126	
			252	



Stock

DR.

1748.

Dec. 31. To *Account of Ballance*, pr so much my Estate real and personal, amo. to —

194 16 1 3 1/2

*Simon Swift of Canterbury*

DR.

1748.

June 26. To *Cash*, pr so much paid for Repairs of the House in which I live, as pr Journal

1 8 13

Dec. 30. To so much paid for 1/2 a Year's Land-Tax to 29 Sept. last —

2 8

To *Ditto*, paid in full for 1/2 Year's Rent to Christmas last —

2 3 7

20

*Arthur Archer of Taunton*

DR.

1748.

Oct. 8. To *Bills of Excha.* drawn on me, pr his Bill to *W. Wise*, dated 5 Oct. —

10 300

Nov. 3. To *Ditto*, pr his Bill to *Rice Jones*, dated 31 Oct. —

14 246 13 4

546 13 4

1748.

June 24.

Oct. 5.

Dec. 30.

31.

1748.

Oct. 4.

Dec. 26.

1748.

July



Per Contra

CR.

4

1748.

June 24.	By <i>Sundry Accounts</i> , pr all my Estate both real and personal as pr Inventory	—	—	—	11	225	1		
Oct. 5.	By <i>Cornfactory</i> , pr a Legacy left me by <i>R. James</i> , which I have applied to carry on said Business in Co. with <i>T. James</i>	—	—	—	9	1155	17	4	
Dec. 30.	By so much bequeathed me on <i>Sam. James's</i> decease	—	—	—	19	201	10		
31.	By <i>Profit &amp; Loss</i> , pr so much gained by $\frac{1}{2}$ a Year's Trade, &c.	—	—	—	19	552	15	8 $\frac{1}{2}$	
						4161	30	$\frac{1}{2}$	

Per Contra

CR.

1748.

Oct. 4.	By <i>Pro. &amp; Loss</i> , pr 1 Qrs. Rent of my House to 29 Sept.	—	—	—	9	10			
Dec. 26.	By $\frac{1}{4}$ Yrs. Rent of ditto to Yesterday	—	—	—	19	10			
						20			

Per Contra

CR.

1748.

July 12.	By <i>Woollens</i> , pr 300 Ps. Duroys, &c. bt and recd of him, payable in 3 M. due 12th Oct.	—	—	—	2	546	13	4	
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R



DR.

1748.  
July 5.  
23.  
29.  
31.  
Aug. 2.  
Nov. 1.



## 5

### Pieces.

July 5.	By Gerard Vinck, pr 7 Bales G N <sup>o</sup> 1 a 7. qt.	700	pr Capt. Baker	—	2	1397	10
	By Mercha. consd H. Holstein, pr 2 ditto H N <sup>o</sup> 1 a 2	200	pr ditto	—	2	352	18 4
23.	By Mercha. consd T. Johnson, pr 3 ditto T N <sup>o</sup> 1 a 3.	300	pr Capt Thompson	—	2	470	
29.	By J. Long, pr delivered C. Brown by his Orders	100	damaged by Sea Water	—	3	175	
31.	By J. Strang, pr so much abated on 200 Ps. recd 2d Inft.			—	3	210	
Aug. 2.	By Mayence and Co. pr 6 Bales M N <sup>o</sup> 1 a 6.	560	pr Capt. Ward	l. 1153 5 0			
	By Mercha. consd J. Swaart, pr 2 Bales S N <sup>o</sup> 1. 2.	140	pr Capt. Jones	331 18 4	4	1485	3 4
Nov. 1.	By Mayence and Co. pr 3 Bales M N <sup>o</sup> 7 a 9.	300	pr Capt. Hunter	l. 640 0 0			
	By Isaac Vos his Acct. pr 1 ditto V N <sup>o</sup> 1.	50	pr Capt. Freeman	110 0 0	14	750	

2350 Pieces

4633	I	8
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John Strang of Norwich

DR.

1748.

June 25.	To James Gold, pr his Bill on me to A. Arne, dated 22 Inst. due 25 July	1	100	
July 1.	To Ditto, pr ditto to W. Wilkes, dated 29 June, due 2 Aug.	1	100	
16.	To Ditto, pr ditto to S. Johnson, dated 13th July, due 15 Aug.	2	150	
26.	To Ditto, pr ditto to A. Arne, dated 23 Inst. due 25 Aug.	3	200	
31.	To Woollens, pr so much abated me on 200 Ps. recd the 2d Inst.	3	2	10
Aug. 21.	To James Gold, pr his Bill on me to A. Arne, dated 19 Aug. due 21 Sept.	5	200	
Sept. 5.	To James Gold, pr ditto to W. Wilkes, dated 2 Sept. due 5th Oct.	7	200	
Oct. 3.	To Bills of Excha. drawn on me, pr ditto to A. Arne, dated 1 Oct. due 2d Nov.	9	47	10
			1000	

James Long of Exon

DR.

1748.

July 29.	To Woollens, pr 100 Ps. Lo Ells delivered to Charles Brown, pr his Orders and for his Acct. damaged by Salt Water	3	175	
Sept. 28.	To Bills of Excha. drawn on me, pr his Bill to Charles Oliver, dated 26 Sept.	8	300	
Oct. 11.	To Cockineal, pr the neat Proceeds of 4 Casks I N <sup>o</sup> 1 a 4. qt. 833 lb. sent him, sold for ready Money, as per Acct. Sales	10	595	13 6
Dec. 31.	To Acct. of Balance, pr so much due to him	19	1070	13 6
			396	19 2
			1467	12 8

Joseph Jenkins of Coleman-Street

DR.

1748.

Oct. 4.	To Bills of Excha. remitted me, pr Bill on R. Woolcombe, dated 30 Aug. paid him	9	300	
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Per Contra

CR.

6

1748.

June 25.	By Woollens, pr 100 Ps. Stuffs bt and recd of him, payable in ready Money	1	200	
July 2.	By Ditto, pr 200 Ps. ditto, payable in ditto	1	400	
12.	By Ditto, pr 200 Ps. ditto, payable in ditto	2	400	

Per Contra

CR.

1748.

June 25.	By Woollens, pr 200 Ps. Lo Ells bt and recd of him, payable in 3 M. due 25 Sept.	1	300	
July 9.	By Ditto, pr 200 Ps. ditto - - - - - due 9 Oct.	2	300	
29.	By Ditto, pr 200 Ps. ditto - - - - - due 29 Oct.	3	350	
Oct. 6.	By Ditto, pr 200 Ps. ditto - - - - - due 6 Jan.	9	350	
Dec. 16.	By the neat Proceeds of Indigo recd from Bent and Long	18	167	12 8

Per Contra

CR.

1748.

July 3.	By Woollens, pr 200 Ps. Lo. Ells, bt and recd of him, payable in 3 M. due 3d Oct.	1	300	
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Wines from *Tho. Johnson* of *Oporto*, pr the *Ann*, Capt. *Williams*, for my Acct. DR.

1748.		Rees.			
June 27.	To <i>Tho. Johnson</i> , my Acct. pr 20 Pipes sent me as pr Invoice, dated 31 May, amo. to 866,150 Rees, a 5s. 5d.	866,150	1	234	11 8
Aug. 24.	To <i>Cash</i> , pr so much paid for sundry Charges thereon, viz. Duty and Fees l. 202 3 6 Lighterage and Wharfage l. 1 0 0 Cartage and putting into the Vaults l. 2 10 0		6	205	13 6
Sept. 16.	To Charges on Mercha. pr <i>S. Short's</i> Bill for Brokerage, Cellarage, &c.		7	3	7 6
21.	To <i>Cash</i> , pr so much paid for Post Entry thereof		8	45	10
24.	To Ditto, pr so much paid Capt. <i>Williams</i> for Freight, &c. thereof		8	20	10
Oct. 4.	To <i>Pro. &amp; Loss</i> , pr so much gained on that Acct.		9	36	7 4
				546	

*Thomas Johnson* of *Oporto* my Acct. DR.

1748.		Rees.			
July 10.	To <i>Ja. Gold</i> , pr his Bill on me to <i>S. Mills</i> , dated 5th June, for 400,000 Rees, a 5s. 5d. accepted to be paid by said <i>Gold</i>	400,000	2	108	6 8
24.	To <i>T. Johnson</i> his Acct. pr his Orders to place the Balance of this Acct. towards Discharge of Mercha. pr Capt. <i>Baker</i> , amo. to a 5s. 5d	466,150	3	126	5
		866,150		234	11 8
Dec. 19.	To my $\frac{1}{2}$ Part of the neat Proceeds of Sundrys sent him by Capt. <i>Thompson</i> , amo. to 2690 M. Rees, $\frac{1}{2}$ being a 5s. 6d.	1345,000	18	369	17 6

*Hofe* DR.

1748.		Doz.			
July 17.	To <i>Robt. Reeve</i> , pr 84	84			
	bt and recd of him, to pay in 6 M.				
			2	109	16

*Robt. Reeve* of *Cheapside* DR.

1748.					
Dec. 31.	To Acct. of <i>Ballance</i> , pr so much due to him		19	109	16



6	240
6	40
6	252
7	14
	<hr/> 546

866,150	1	234	11	8
450,000	18	123	15	
895,000	19	246	2	6
1345,000		369	17	6

450,000	18	123	15	
895,000	19	246	2	6
<hr/>		<hr/>	<hr/>	
1345,000		369	17	6

Doz.

2 109 16

2 : 109 16



# Ready Money Dealers

DR.

1748.									
July 11.	To James Gold, pr my Draught on him to T. Gill, in full		2	400					
Oct. 11.	To Wine recd by Capt. Smith, pr 10 Pipes sold H. Strange for prompt Pay		10	280					
23.	To Cash, pr so much paid J. Wills for $\frac{1}{8}$ of the Ship Ann		1	106	10				
Nov. 7.	To Bills of Excha. remitted me, pr Bill on J. Van Damme, dated 1 Oct. } delivered Wm. Townsend	1.300 0 0							
	To Cash, pr so much paid him		110	1 6	14	410	1	6	
Dec. 22.	To so much paid T. Farwell in full		2	68	6	6			
						1264	18	10	

## Gerard Vinck of Amsterdam

DR.

1748.									
July 5.	To Woollens, pr 7 Bales G N <sup>o</sup> 1 a 7. qt. 700 Ps. pr Capt. Baker		2	1397	10				
Oct. 13.	To Cash, pr so much paid for noting his Remisse on N. Roosen for Non Acceptance		1		1	6			
Dec. 12.	To Remisse on N. Roosen returned protested, amo. to with Charges		17	101	11	8			
						1499	3	2	

## Jacob Kent of Cannon-Street

DR.

1748.									
Dec. 31.	To Acct. of Ballance, pr so much due to him		19	65	8				



1748.

July 3.	By Woollens, pr 200 Ps. Callimancoes bt and recd of T. Gill	1	400		
Oct. 6.	By Household Goods, pr the Cost of a Bed and other Furniture of a Lodging Room recd from T. Farwell, amo. to	10	68	6	6
19.	By the Ship Ann, pr the Cost of my $\frac{1}{8}$ Part of the said Ship Sam. Freeman Master, bt of J. Wills	11	106	10	10
	By Cash, pr so much recd of H. Strange	1	280		
Nov. 2.	By Hops consd W. Scott, pr 50 Bags S N <sup>o</sup> 1 a 50. bt of W. Townsend at prompt Pay	14	410	1	6
			1264	18	10

Per Contra

CR.

1748.

Aug. 14.	By Bills of Excha. remitted me, pr Remisse on J. Sampson, dated 20 Aug.	4	100		
	By Ditto, pr ditto on J. Steenberg, dated 28 Aug.	4	200		
20.	By James Gold, pr so much recd of J. Steenberg for my Bill on him to said Steenberg, dated 18 Aug. and paid to said Gold	5	300		
Sept. 30.	By Bills of Excha. remitted me, pr Remisse on G. Terboven, dated 4 Oct.	8	300		
Oct. 4.	By Woollens, pr so much abated him on 200 Ps. in N <sup>o</sup> 3. 5. a 6d. pr Ps.	9	5		
6.	By Mercha. consd H. Holstein, pr 10 Ps. Stuffs delivered him by said Vinck for my Acct.	10	22	10	
13.	By Bills of Excha. remitted me, pr Remisse on N. Roosen, dated 20 Oct.	11	100		
Nov. 2.	By Ditto, pr ditto on J. Van Damme, dated 1 Oct.	14	300		
Dec. 3.	By H. Holstein's Bill on me to said Vinck, dated 7 Dec. remitted me	16	54	3	5
12.	By so much recd of J. Steenberg for my Bill on him to said Steenberg, dated this Day, for said Vinck's Acct. in Cash	2	101	13	2
			1483	6	7
31.	By Account of Ballance, pr so much due from him	19	15	16	7
			1499	3	2

Per Contra

CR.

1748.

July 19.	By Hatts, pr 16 Doz. ditto bt and recd of him, payable in 6 M. due 19th Jan.	2	65	8	
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3 Mercha. coned Hans Holstein of Amsterdam for my Acct. DR.

1748.

July 5.	To Woollens, pr 2 Bales H N <sup>o</sup> 1. 2. qt. 200 Rs. pr Capt. Baker	2352	18	4
Oct. 6.	To Gerard Vinck, pr delivered him 4 10 Ps. by said Vinck for my Acct.	22	10	4
		375	8	4

Robert Jackson my Acct.

DR.

1748.

Dec. 7.	To my 1/2 Part of 236 M. Rees remitted him for our joint Account by F. D'Alvez, amo. to	Rees.	118,000	16	32	9
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Hans Holstein of Amsterdam my Acct.

DR.

1748.

Dec. 3.	To the neat Proceeds of 210 Ps. Woollens, amo. to	4078	12	4	16	367	6
	To his Bill on me to G. Vinck for 600 Guilders, dated 7 Dec. Excha. a 35 6 Agjo a 4 pr Ct.	600	16	54	3	5	
	To Ditto to H. Van Daelen for 1847 2 12 Guilders, dated 7 Dec. a 35 6 Agjo a 4 pr Ct.	1847	2	12	16	166	15 3
		6525	15	0		588	4 8

Hats

DR.

1748.

July 19.	To Jacob Kent, pr 18 Doz. bt and recd of him, to pay in 6 M.	2	65	8
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Dr. Per Contra Cr. Merch. consd T. Johnson of Oppts for our Joint Acct. half each

1748.

			Guldens.				
Dec. 3.	By the neat Proceeds of 210 Ps. Woollens, amo. to	—	4078	12	4	16	367 6
5.	By so much lost on this Acct. carried to Profit & Loss	—				16	8 2 4
							375 8 4

Per Contra

CR.

1748.

			Rees.				
Dec. 13.	By 118 M. Rees which he recd of F. D'Alvez for my Acct. placed towards the Discharge of his Acct. a 5s. 6d.	—	118,000	18			32 9

Per Contra

CR.

1748.

			Guldens.				
Aug. 22.	By James Gold, pr so much recd for my Bill on said Holstein to J. Sampson, dated this Day, a 35 7 Agio a 4½ pr Cr. and paid it to said Gold	—	2225	15	c	6	200
Oct. 5.	By Madder recd from H. Holstein; pr Cost of 20 Hhds II N° 1 a 20 recd by the Fly, Capt. Sampson	—	4300	0	0	9	388 4 8
			6525	15	c		588 4 8

Per Contra

CR.

1748.

		Doz.					
July 23.	By Merch. consd T. Johnson, pr	18	pr Capt. Thompson	—			2 6 8



Mercha. consd *Thomas Johnson* of *Oporto* for our Joint Acct. half each DR.

1748. July 23.	To Sundry Accts. pr	300	Ps. Woollens	84	Doz. Hose	18	Doz. Hats	in T N <sup>o</sup> 1. a 4. by Capt. <i>Thompson</i>	2	663	19	10
ditto. Dec. 26.	To Ballance, pr my $\frac{1}{2}$ of this Adventure brought from <i>Per Contra</i>									331	19	11
	To so much gained on my $\frac{1}{2}$ Part by said Adventure								19	37	17	7
										369	17	6
<i>Ferdinando D'Alvez</i> of <i>Madeira</i> my Acct. DR.												
1748. Dec. 7.	To my $\frac{1}{2}$ Part of the neat Proceeds of 600 Qrs. Wheat and 220 Barrels Beef consd him for the joint Acct. of <i>R. Jackson</i> and myself, amo. to 4436 M. Rees, my half of which is 2218 M. Rees							Rees. 2218,000	16	609	19	
<i>Thomas Johnson</i> of <i>Oporto</i> his Acct. DR.												
1748. July 23.	To Mercha. consd <i>T. Johnson</i> , pr his $\frac{1}{2}$ Part thereof sent for our joint Acct.							—	3	331	19	11
Adv. to <i>Jamaica</i> in Co. with <i>Robt. Jackson</i> half each DR.												
1748. Dec. 7.	To my $\frac{1}{2}$ Part of 120 Pipes <i>Madeira</i> Wine shipp'd by <i>F. D'Alvez</i> on board the <i>Mary</i> , consd to <i>Joseph Wise</i> Merchant there, amo. to								16	577	10	

1748.  
July 23.  
ditto.

Dec. 19.

1748.  
Dec. 7.

1748.  
July 24.

Aug. 20.

1748.  
Dec. 31.



Per Contra

CR.

10

1748.

July 23. By *T. Johnson his Acct.* pr his  $\frac{1}{2}$  Part thereof  
 ditto. By *Ballance*, pr my  $\frac{1}{2}$  Part thereof

3 331 19 11  
 331 19 11

663 19 10

Dec. 19. By my  $\frac{1}{2}$  Part of the neat Proceeds of Sundrys sent him by *Capt. Thompson*,  
 amo. to 2690 M. Rees,  $\frac{1}{2}$  of which is a 5 6

Rees.  
 1345,000 18 369 17 6

Per Contra

CR.

1748.

Dec. 7. By my  $\frac{1}{2}$  Part of 120 Pipes *Madeira Wine*, shipp'd by him on board the  
*Mary*, consd to *Joseph Wise Merchant* in *Jamaica*, amo. to  
 By my  $\frac{1}{2}$  Part of 236 M. Rees, remitted *Robt. Jackson* for our joint Acct.  
 by him, being

Rees.  
 2100,000 16 577 10  
 118,000 16 32 9  
 2218,000 609 19

Per Contra

CR.

1748.

July 24. By *T. Johnson my Acct.* pr his Orders to place the Ballance thereof towards the Dis-  
 charge of Mercha. sent him pr *Capt. Baker*  
 Aug. 20. By *James Gold*, pr recd of *T. Aylmer* for my Bill on said *Johnson* to said *Aylmer*, dated  
 18th Aug. and paid said *Gold*

3 126 5  
 5 205 14 11  
 331 19 11

Per Contra

CR.

1748.

Dec. 31. By *Acct. of Ballance*, pr so much due therefrom

19 577 10







1748.

July 23.	By Mercha. consd T. Johnson, pr Charges in shipping thereof		2	2	12	
	By Ditto, pr my Commission, &c. on l. 617 16 0 a $2\frac{1}{2}$ pr Ct.		2	16	3 10	
Sept. 24.	By Linnens from H. Holstein, pr ditto on l. 466 6 6		8	11	13 2	
30.	By Francis Foot, pr $\frac{1}{4}$ Yrs. Interest of l. 200 to Yesterday	l. 2 10 0				
	By Jacob Banks, pr $\frac{1}{4}$ Yrs. ditto of l. 200 to ditto	2 10 0				
Oct. 2.	By Madder from I. Vos, pr my Commission, &c. on his half thereof		8	5		
	By Ditto, pr so much gained on my half thereof		9	5	14 2	
4.	By Wines pr the Ann, pr so much gained thereon		9	26	7 11	
12.	By Copchineal consd James Long, pr so much gained thereon		9	36	7 4	
24.	By Adv. in the Herring Fishery with T. James, &c. pr so much gained on my $\frac{1}{8}$ thereof	l. 74 12 8	10	95		
	By Tobacco consd T. Sutton in Co. with T. Rogers, pr so much gained on my $\frac{1}{2}$ thereof	19 11 5 $\frac{1}{2}$				
27.	By Wines pr Capt. Smith, pr my Commission, &c. on l. 819 a $2\frac{1}{2}$ pr Ct.		13	94	4 1 $\frac{1}{2}$	
Nov. 18.	By Mercha. consd Jan Swaart, pr so much gained thereon		13	20	9 6	
25.	By Tho. Sutton his Acct. pr my Commission, &c. on l. 136 7 0 drawn on him this Day pr Bill to R. Short		15	1	2 8	
29.	By Jos. Hutchinson, pr 3 M. Discount of l. 750 allowed by him		15	17		
Dec. 3.	By so much gained by Mercha. in Hands of I. Vos	l. 5 9 10	15	8	18 8	
	By Ditto by Adventure to Bourdeaux	4 15 4				
5.	By Ditto by Madder recd from H. Holstein		16	10	5 2	
12.	By Charges on N. Roosen's Bill returned G. Vinck protested		16	45	14 1	
14.	By so much allowed for Discount on paying the Ballance of J. Hutchinson's Acct.		17	1	11 8	
16.	By my Commission on Indigo recd from Bent and Long	l. 4 6 10	18	2	7 6	
	By so much gained by my $\frac{1}{8}$ Part of Freight from Bourdeaux	18 13 6				
18.	By so much gained on my $\frac{1}{8}$ Part of Adv. to Madeira		18	23	4 8	
22.	By so much recd of Capt. Freeman for my $\frac{1}{8}$ Profit of the first Voyage of the Ship Ann		18	106	4 8	
26.	By so much gained by Acct. of Woollens	l. 303 17 0	2	7	3 5	
	By so much gained by Mercha. consd T. Johnson	37 17 7				
	By much due for $\frac{1}{2}$ a Year's Rent for Farmland	15 0 0				
30.	By so much gained by my $\frac{1}{2}$ of the Cornfactory		19	356	14 7	
			19	201	3 1	
				1078	14 10 $\frac{1}{2}$	

Per Contra

CR.

1748.

Dec. 20. By the Ballance of his Acct. he having failed, and his Affairs being in a bad Situation, carried to Acct. of Debts bad and desperate

18 40 19



DR.

1748.

1748.  
July 26. | B

7 234 13

13	125
----	-----

400

DR.

1748.

1748.  
July 24.  
Aug. 3.  
Sept. 7.  
Nov. 1.

7	111	10	4
---	-----	----	---

DR.

1748.

3 6 e

3	5	5
6	5	5

7	14	
---	----	--

9 5 5

13	7
----	---

1	5	5
2	6	6

2	0	0
2	5	5

2-3-5

5412

## D.R.

1748

3	3	2
---	---	---

5	5	5
6	2	2

9	3	3
---	---	---

1	21	
2	22	14

2	12	12
2	8	8

2	6	6
—	—	—

50 | 8



Dr.

Per Contra

CR.

12

1748.

July 26. By *Woollens*, pr 200 Ps. Callimancoes bt and recd of him, payable in 3 M. —

3

400

Per Contra

CR.

1748.

July 24. By *Woollens*, pr his Bill for dying 100 Ps. Lo. Ells —

3

10

Aug. 3. By *Ditto*, pr ditto for dying 100 Ps. sent *Mayence* and Co. —

4

10

Sept. 7. By *Cash*, pr so much recd of him in Part of *Madder* —

7

70

Nov. 1. By *Woollens*, pr dying 200 Ps. Lo. Ells —

14

20

Dec. 31. By *Acct. of Ballance*, pr so much due from him —

19

110

1

10

4

111

10

4

Per Contra

CR.

1748.

Dec. 30. By the whole Expences for  $\frac{1}{2}$  a Year last past carried to *Profit & Loss* —

19

54

12

Per Contra

CR.

1748.

Dec. 30. By carried the Ballance of this Acct. to *Profit & Loss* —

19

50

8



DR.

1748  
July 24  
Aug. 3  
Sept. 16  
Oct. 2  
5  
27  
Nov. 21

1748.  
Aug. 2

1748  
Oct. 1

1748  
Oct.

174  
Oct.

DR.

1748.  
Aug. 20. To Tobacco consd T. Sutton for Acct. of T. Rogers and self, pr Debenture on 20 Hhd.  
by the Swallow, Capt. Swift, for Dunkirk



# Per Contra CR.

13

1748.

July 24.	By Woollens, pr J. Warner's Bill for pressing, &c. 100 Ps. Lo. Ells	3	2	16	
Aug. 3.	By Ditto, pr Ditto's Bill for ditto - - - - 100 Ps. ditto	4	2	16	
Sept. 16.	By Wines pr the Ann, pr S. Short's Bill for Brokerage, Cellarage, &c.	7	3	7	6
Oct. 2.	By Madder from I. Vos, pr S. Short's Bill for Cellarage	9	1	10	
5.	By Madder from H. Holstein, pr S. Short's Bill for Entry, Wharfage, &c. thereof	9	2	11	
27.	By Wines recd by Capt. Smith, pr S. Short's Bill for Brokerage, &c. thereof	13	5	2	6
Nov. 21.	By Woollens, pr J. Warner's Bill for pressing, &c. 200 Ps. Lo. Ells	14	5	12	
			23	15	

# Per Contra CR.

1748.

Aug. 20.	By James Gold, pr recd of T. James, &c. for $\frac{1}{8}$ Parts of the Outset of the Morning Star, and paid said Gold	5	145	12	6
	By Ditto, pr recd of J. La Roche for my Bill on T. Sutton, dated 18 Aug. for said Sutton's $\frac{1}{8}$ and paid him	5	29	2	6
	By Ditto, pr recd of R. Ross for my Bill on A. Campbell, dated 18 Aug. for said Campbell's $\frac{1}{8}$ and paid him	5	29	2	6
			203	17	6
	By Ballance, pr so much due for my $\frac{1}{8}$ Part of the Outset aforesaid, carried to Per Contra		29	2	6
			233		

1748.

Oct. 16.	By Sundry Accts. pr $\frac{6}{8}$ Parts of l. 20 drawn by Capt. Boyd on A. Campbell, for the Use of the Ship Morning Star	11	15		
17.	By Ballance, pr so much due for my $\frac{1}{8}$ of the Outset and Charges as above, carried to Per Contra		31	12	6
			46	12	6

1748.

Oct. 19.	By T. Sutton my Acct. in Co. with T. James, &c. pr the neat Proceeds of $\frac{7}{8}$ Parts of 42 $\frac{1}{2}$ Lafts of Herrings sold him, amo. to	11	743	15	2
	Tournois.		17329	7	6

# Per Contra CR.

1748.

Oct. 6.	By Cash, pr so much recd for Debenture of 20 Hhds Tobacco, pr the Swallow, Capt. Swift	1	540		
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DR.

1748.

4	1153	5
14	64C	
	179?	5

Mercha. consd *Jan Swaart* of *Antwerp* DR.

1748.

4	33 <sup>1</sup>	18	4
15	1	2	8
<hr/>		<hr/>	<hr/>
	333	1	

*Jan Swaart of Antwerp my Acct.* DR.

1748.

601	8	9	15	333	1
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The Ship *Ann* DR.

1748.

11	106	10	10
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1748.  
Sept. 16.  
Oct. 8.

Nov. 10.

Dec. 6.

31.

1748.  
Nov. 18.

1748.  
Oct. 8.

Nov. 18. 1

1748.  
Dec. 31.



Per Contra

CR.

14

1748.

Sept. 16.	By Bills of Excha, remitted me, pr Remisse on R. Woolcombe, dated 30th Aug.	7	300	
Oct. 8.	By Cash, pr so much recd of J. Steenberg for my Bill to him on J. J. Leeuw, dated 8 Oct. for their Acct.	1	300	
Nov. 10.	By Ditto, pr so much recd of J. Steenberg for my Bill to him on J. J. Leeuw, dated this Day for their Acct.	1	300	
Dec. 6.	By so much recd of J. Steenberg for my Bill to him on J. J. Leeuw, dated this Day for their Acct.	2	300	
			1200	
31.	By Acct. of Ballance, pr so much due from them	19	593	5
			1793	5

Per Contra

CR.

1748.

Nov. 18.	By Jan Swaart my Account, pr the neat Proceeds of 2 Bales Woollens S N° 1. 2. qt. 140 Ps. amo. to l. 601 8 9 Flemish is	Flemish.	601	8	9	15	333	1
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Per Contra

CR.

1748.

Oct. 8.	By Cash, pr so much recd of W. Williamson for my Bill on him to said Williamson, dated 8 Oct. for l. 200 a 36 1	Flemish.	360	16	8	1	200	
Nov. 18.	By Ditto, pr so much recd of J. Steenberg for my Bill on him to said Steenberg, dated this Day a 36 2		240	12	1	2	133	1
			601	8	9		333	1

Per Contra

CR.

1748.

Dec. 31.	By Acct. of Ballance, pr so much due for first Cost of my $\frac{1}{8}$		19	106	10	10		
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# The Ship Morning Star

DR.

1748.	Aug. 6.	To T. Sutton my Acct. in Co. with T. James, pr $\frac{7}{8}$ Parts of the Cost of said Vessel, being 10,062 Tournois a 23 11	Tournois.	10,062 0 0	4	437 10
<hr/>						
Debts Bad and Desperate				DR.		
<hr/>						
1748.	Dec. 20.	To the Ballance of Isaac Stubbs's Acct. he having failed, and his Affairs being in a bad Situation		18	40	19
<hr/>						
Tho. Sutton my Acct. in Co. with T. James, &c.				DR.		
<hr/>						
1748.	Aug. 6.	To James Gold, pr his Bill on me to J. Jacquette, dated 13 Aug. accepted to be paid by said Gold for 10,062 a 23 11	Tournois.	10,062 0 0	4	437 10
Oct. 19.		To Adv. in the Herring Fishery, pr the neat Proceeds of $\frac{7}{8}$ Parts of 42 $\frac{1}{2}$ Lafts Herrings sold by him, amo. to		17,329 7 6	11	743 15 2
24.		To Tho. Sutton his Acct. pr 58 5 0 Tournois, ordered to be placed in Rayment of his $\frac{7}{8}$ Part of Capt. Boyd's Bill on A. Campbell for l. 20 Sterl. a 23 6		58 5 0	13	2 10
				17,387 12 6		746 5 2
Dec. 8.		To $\frac{7}{8}$ Parts of the neat Proceeds of the Freight of the Morning Star to Dunkirk, amo. to 3,480 Tournois, $\frac{7}{8}$ of which is		3,045 0 0	17	130 13 9
						876 18 11
<hr/>						
Cochineal consd Ja. Long of Exon for my Acct.				DR.		
<hr/>						
1748.	Sept. 10.	To Sundry Accts. pr 4 Casks L N <sup>o</sup> 1 a 4. bt at a Sale, and shipped on the Heron for Exon	lb.	833	7	499 16
25.		To Cash, pr so much paid for Charges in shipping thereof			8	17 6
Oct. 12.		To Pro. & Loss, pr so much gained thereon			10	95
				833		595 13 6



Per Contra

CR.

15

1748.	Aug. 7.	By Cash, pr so much recd of T. James, &c. for their $\frac{5}{8}$ Parts of said Ship, amo. to	4	312	10
	15.	By Bills of Excha. remitted me, pr Remisse on R. Ross, dated 10 August, recd from A. Campbell for his $\frac{1}{8}$ of said Ship	4	62	10
	Dec. 15.	By my $\frac{1}{8}$ Part of the Loss of the said Ship on being wrecked on the Coast of Norfolk	18	62	10
				437	10

Per Contra

CR.

1748.	Dec. 31.	By Acct. of Ballance, pr so much due thereon	19	40	19
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Per Contra

CR.

1748.	Aug. 6.	By the Morning Star, pr $\frac{7}{8}$ Parts of the Cost of said Vessel, being 10,062 Tournois a 23 11 0	Tournois.	10,062 0 0	4	437	10
	Oct. 24.	By Adv. to Bourdeaux in Co. with T. James, &c. pr $\frac{7}{8}$ Part of the Cost and Charges on 810 Raziers Coals shipt on the Morning Star and consign'd H. Hyde, &c.		3,189 7 6	12	136	17 8
		By T. Sutton my Acct. in Co. with T. James, &c. pr the Sum of 4756 Tournois, due to him for Cambricks, which he allows towards the neat Proceeds of Herrings a 23 6		4,756 0 0	13	204	2 5
		By Bills of Excha. remitted me, pr Remisse on A. Wilson, dated 31 Oct. a 3 Days Sight, for 9442 5 0 Tournois, a 23 6		9,442 5 0	13	405	5
				17,387 12 6		746	5 1
	Dec. 8.	By Freight of 10 Ton Claret from Bourdeaux to Dunkirk, pr the Morning Star		580 0 0	17	24	17 8
		By Remisse on Wm. Savage, dated 14 Dec. for 2465 a 23 6 is		2,465 0 0	17	105	16
	30.	By Profit & Loss, pr so much remitted too short on this, placed to that Acct.			11		2
				3,045 0 0		876	18 11

Per Contra

CR.

1748.	Oct. 11.	By James Long, pr the neat Proceeds of 4 Casks L N <sup>o</sup> 1 a 4. sent him, and fold for ready Money, wt.	lb.	833	10	595	13 6
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Tobacco in Co. with *Tho. Rogers*

DR.

1748.

Aug. 9.	To <i>Cash</i> , pr so much paid <i>T. Johns</i> in Part of 20 Hhds	1,300	0	0				
	To <i>J. Gold</i> , pr Draught to ditto on him in full	430	0	0				
					4	730		

*Thomas Sutton of Dunkirk my Acct.*

DR.

1748.

Dec. 8.	To the neat Proceeds of 40 Hhds Tobacco consd him in Co. with <i>H. Hakewell</i> , damaged by Sea Water, amo. to 6975 6 3 Tour- nois, my $\frac{1}{3}$ 2325 2 1 is	2,325	2	1	17	99	15	9
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Tobacco consd *Tho. Sutton of Dunkirk* in Co. with *T. Rogers*,  
half each

DR.

1748.

Aug. 16.	To Tobacco in Co. with <i>T. Rogers</i> , pr first Cost of 20 Hhds H N <sup>o</sup> 50 a 70. pr the <i>Swallow</i> , Capt. <i>Swift</i>	1,730	0	0				
	To <i>Cash</i> , pr so much paid for Charges in shipping it	2	10	0				
					4	732	10	
20.	To <i>Tho. Rogers</i> , pr his $\frac{1}{2}$ of the Debenture due from the Custom-House on 20 Hhds Tobacco, amounting to <i>l.</i> 540				5	270		
Oct. 6.	To Ditto, pr his $\frac{1}{2}$ of the neat Proceeds of 20 Hhds sold by him, amo. to 2721 Tournois, producing Sterling				10	115	16	$5\frac{1}{2}$
24.	To Profit & Loss, pr so much gained for my $\frac{1}{2}$ Part thereof				13	19	11	$5\frac{1}{2}$
						1137	17	11

*Thomas Rogers of Tower-Street*

DR.

1748.

Aug. 16.	To Tobacco consd <i>T. Sutton</i> in Co. with him, pr his $\frac{1}{2}$ Part of the Cost, &c. of 20 Hhds sent him for our joint Acct.				5	366	5	
23.	To Linnens from <i>H. Holstein</i> , pr 10 Ps. sold and delivered him, payable in 2 M. amo. to				6	74	16	6
Oct. 11.	To <i>Cash</i> , pr so much paid him				1	295	2	6
23.	To Ditto, pr so much paid him in full				1	15	17	$5\frac{1}{2}$
						385	16	$5\frac{1}{2}$
24.	To Cambricks in Co. pr his $\frac{1}{2}$ Part of said Goods				13	102	1	$2\frac{1}{2}$
Nov. 4.	To Ditto, pr his $\frac{1}{2}$ Part of Charges thereon				14	4	4	9
Dec. 14.	To so much paid him in full				2	80		

1748.

Aug. 16.

1748.

Dec. 31.

1748.

Aug. 16.

20.

Oct. 6.

1748.

Aug. 17.

20.

Oct. 6.

Nov. 1.

7.

14.



Per Contra

CR.

16

1748.

Aug. 16. By Tobacco consd T. Sutton in Co. with T. Rogers, pr Cost of 20 Hhds. H N<sup>o</sup> 50 a 70.  
pr the Swallow, Capt. Swift

4 73<sup>o</sup>

Per Contra

CR.

1748.

Dec. 31. By Account of Ballance, pr so much due from him

Tournois.

2,325 2 1 19 99 15 9

Per Contra

CR.

1748.

Aug. 16. By Tho. Rogers, pr his  $\frac{1}{2}$  Part of the Cost, &c. of 20 Hhds sent him  
for our joint Acct.

Tournois.

5 366 5

20. By the Custom-House, pr Debenture on 20 Hhds by the Swallow, Capt.  
Swift, for Dunkirk

5 54<sup>o</sup>

Oct. 6. By T. Sutton my Acct. in Co. with T. Rogers, pr the neat Proceeds of 20  
Hhds sold by him, amo. to

5,443 0 0 10 231 12 11

1137 17 11

Per Contra

CR.

1748.

Aug. 17. By James Gold, pr so much recd of said Rogers and paid to said Gold

5 366 5

20. By Tobacco consd T. Sutton in Co. with him, pr his  $\frac{1}{2}$  of the Debenture due from the  
Custom-House on 20 Hhds. amo. to

5 270

Oct. 6. By Ditto, pr his  $\frac{1}{2}$  of the neat Proceeds of 20 Hhds sold, amo. to 2721 10 0  
Tournois, is Sterling

10 115 16 5 $\frac{1}{2}$

385 16 5 $\frac{1}{2}$

Nov. 1. By Cash, pr so much recd of him for his  $\frac{1}{2}$  of a Parcel of Cambricks

1 102 1 2 $\frac{1}{2}$

7. By Cash, pr so much recd of him for his  $\frac{1}{2}$  of Charges on Cambricks

1 4 4 9

14. By Cambricks in Co. pr his  $\frac{1}{2}$  of the neat Produce of said Goods

14 80



DR.

1748.

*William Watts of Bankside*

DR.

1748.

*James Ashley of Spital-Fields*

DR.

1748.

*James Ashley of Spital-Fields*

DR.

1748.



1748.

Aug. 19.	By James Gold, pr Bill on R. Refs, dated 10th Aug. paid him	5	62	10
Sept. 19.	By Cockineal consd J <sup>e</sup> Long, pr ditto on J. Sampson, dated 20 Aug. paid T. Johns	7	100	
	By Ditto, pr ditto on J. Sternberg, dated 28th ditto, paid ditto	7	200	
	By Ditto, pr ditto on S. Wilcocks, dated 10th ditto, paid ditto	7	40	
Oct. 4.	By John Jenkins, pr ditto on R. Woolcombe, dated 30th Aug. paid him	9	300	
13.	By Cash, pr so much recd for Bill on W. Wilson, dated 14th Oct.	1	100	
17.	By Cash, pr so much recd for Bill on C. Scott, dated 20 Oct.	1	31	12 11
26.	By Tho. Gill, pr Bill on C. Churchill, dated 1 Oct. delivered him	13	100	
	By Ditto, pr ditto on J. Rogers, dated 1 Oct. ditto	13	10	
	By Ditto, pr ditto on R. Knight, dated 13 Oct. ditto	13	15	
30.	By Cash, pr so much recd for Bill on A. Wilson, dated 31 Oct.	1	405	5
Nov. 7.	By Ready Money Dealers, pr Bill on J. Van Damme, dated 1 Oct. paid Wm. Townsend	14	300	
10.	By Cash, pr so much recd for Bill on R. Reeves, dated 8 Oct.	1	180	
26.	By Ditto, pr so much recd for Bill on G. Terhoven, dated 4 Oct.	2	300	
Dec. 14.	By so much recd for Bill on Wm. Savage, dated 14 Dec. N. S. as pr Cash-Book	2	105	16
12.	By Remisse returned G. Vinck, protested on N. Roosen, dated 20th Oct.	17	100	
			2350	3 11

Per Contra

CR.

1748.

Sept. 7.	By Cash, pr so much recd of him in Part of Madder	7	60	
Dec. 8	By so much recd of him in full	2	50	14
			110	14

Per Contra

CR.

1748.

Oct. 22.	By Cash, pr so much recd of him	1	15	
	By Bills of Excha. remitted me, pr Bill on R. Knight, dated 13 Inst. due 16 Nov. recd of him	12	15	
	By Woollens, pr 20 Ps. Callimancoes recd by way of Barter from him	12	40	
Dec. 21.	By so much recd of him as per Cash-Book	2	41	19 3
			111	19 3



Linnens consd me by *Hans Holstein* for his Acct. DR.

1748.

Aug. 23.	To <i>Cash</i> , pr so much paid for Custom, Fees, &c. of a Chest mark'd I N <sup>o</sup> 1.	Ps.			
	qt. 40 Ps. pr Capt. <i>Snorru</i>	40	6	42	10
24.	To <i>Cash</i> , pr so much paid for Wharfage, Cartage, &c. thereof		6		3 6
26.	To <i>Ditto</i> , pr so much paid for Freight, &c. thereof		6		6 6
Sept. 24.	To <i>Pro. &amp; Loss</i> , pr my Commission, Brokerage, &c. on l. 466 6 6 a 2½ pr Ct.		8	11	13 2
	To <i>Hans Holstein</i> his Acct. pr the neat Proceeds of said Linnens, as pr Acct. Sales sent him this Day		8	411	13 4
		40		466	6 6

*Hans Holstein* of *Amsterdam* his Acct. DR.

1748.

Sept. 17.	To <i>Cash</i> , pr so much paid <i>J. Sampson</i> for Remisse on <i>Isaac Vos</i> , dated this Day, and sent said <i>Holstein</i>		8	150	
Oct. 15.	To <i>Ditto</i> , pr so much paid <i>J. Steenberg</i> for his Bill on <i>I. Vos</i> , dated this Day, and sent said <i>Holstein</i>		1	70	
Dec. 15.	To so much paid <i>J. Steenberg</i> for Remisse on <i>H. Van Daelen</i> , dated this Day, and sent said <i>Holstein</i>		2	191	13 4
				411	13 4

*Robt. Snell* of *Cheapside* DR.

1748.

Sept. 13.	To <i>Linnens</i> from <i>H. Holstein</i> , pr 30 Ps. sold and delivered him, payable ½ in Ready Money, and the Rest in 3 M.		7	391	10
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1748.

Aug. 23.  
Sept. 13.

1748.  
Sept. 24.

1748.  
Sept. 17  
Dec. 13



Per Contra

Cr.

18

1748.

Aug. 23. By *Tho. Rogers*, pr 10 Ps. sold and delivered him, payable in 3 M. amo. to  
 Sept. 13. By *Robt. Snell*, pr 30 Ps. sold and delivered him, payable  $\frac{1}{2}$  in Ready Money,  
 and the Rest in 3 M.

Ps.				
10	6	74	16	6
30	7	39	10	
40		466	6	6

Per Contra

Cr.

1748.

Sept. 24. By *Linnens from H. Holstein*, pr the neat Proceeds thereof, as pr Acct. Sales sent him  
 this Day

8	411	13	4
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Per Contra

Cr.

1748.

Sept. 17. By *Cash*, pr so much recd of him  
 Dec. 13. By so much recd of him in full as pr Cash-Book

8	195	15	
2	195	15	
	39	10	



DR.

DR.

DR.

1748					
Sept. 10.	To Cash, pr Remisse on G. Smidt, dated this Day			7	6c
Nov. 1.	To Woollens, pr 1 Bale V N <sup>o</sup> 1. qt. 50 Ps. pr Capt. Freeman			14	110
9.	To Cash, pr so much paid J. Wolf for Remisse on J. De Wael, dated this Day, and sent him			2	11c
Dec. 22.	To so much paid J. Steenberg for Remisse on H. Van Daelen, dated this Day, and sent him as pr Cash-Book			2	47 9 3
					327 9 3



Per Contra

CR.

19

1748.

Sept. 7.	By <i>John Sampson</i> , pr 5 Hhds N <sup>o</sup> 1 a 5. sold him as pr Waste-Book, to pay down 1. 70. and allow the Rest in Acct.	7	111	10	4
	By <i>Wm. Watts</i> , pr 5 ditto N <sup>o</sup> 6 a 10. sold him as pr ditto, to pay down 1. 60 and the Rest in 3 M.	7	110	14	
9.	By <i>Tho. Gill</i> , pr 10 Hhds N <sup>o</sup> 11 a 20. sold him as pr ditto, payable in 2 M.	7	234	13	

20 Hhds

456 17 4

Per Contra

CR.

1748.

Aug. 23.	By <i>Madder from I. Vos</i> , pr my $\frac{1}{2}$ of the Cost, &c. of 20 Hhds recd by Capt. <i>Snow</i> A N <sup>o</sup> 1 a 20. amo. to	Guldens.	2,200	00	6	196	15	6
Dec. 15.	By the Cost of 1 Bale Linnens I N <sup>o</sup> 1. qt. 12 Ps. recd by Capt. <i>Freeman</i>		1,230	00	18	115	9	10

Per Contra

CR.

1748.

Oct. 2.	By <i>Madder from I. Vos</i> , pr his $\frac{1}{2}$ of the neat Proceeds thereof, as pr Acct. Sales sent this Day	9	217	9	3
Nov. 15.	By <i>Mercha. in Hands of I. Vos</i> , pr 1 Bale V N <sup>o</sup> 1. qt. 50 Ps. Callimancoes, which he refuseth to accept for his Acct. and is to fell for mine	14	110		
			327	9	3



DR.

1748.  
Sept. 24



Per Contra

CR.

20

1748.

Sept. 24. By *Robt. Jackson his Aect.* pr his  $\frac{1}{2}$  of said Adventure, amo. to —  
 Oct. 23. By *Ditto*, pr his  $\frac{1}{2}$  of 220 Barrels Beef on said Adv. amo. to —  
 Dec. 7. By my  $\frac{1}{2}$  Part of the neat Proceeds of 600 Qrs. Wheat and 220 Barrels  
 Beef, consd him as *Per Contra* —

Rees.

8	421	11	3
12	82	3	1
16	609	19	
	1113	13	4

Per Contra

CR.

1748.

Oct. 27. By *Wines recd by Capt. Smith*, pr the neat Proceeds of 30 Pipes sold fundry Persons  
 28. By *Cash*, pr so much recd of *J. Man* for my Bill on said *Jackson* to *Sol. Jacobs*, dated  
 this Day —  
 Nov. 12. By *Cash*, pr so much recd of *Wm. Somers* for my Bill on him to *J. Franks*, dated this  
 Day —

13	344	5	6
1	330		
1	82		
	756	5	6

Per Contra

CR.

1748.

Oct. 28. By *Cash*, pr so much recd for 6 Casks B L N<sup>o</sup> 3. 5. 7. 8. 9. 10. sold *R. Thomas*,  
 a 29 wt. —  
 Dec. 11. By 4 Casks, N<sup>o</sup> 1. 2. 4. 6. sold *Wm. Watson*, a 29 wt. —

lb.			
86c	1	118	5
40c	17	55	
126c		173	5

Per Contra

CR.

1748.

Sept. 24. By *Adv. to Madeira*, pr Cost and Charges of 600 Qrs. of Wheat shipp'd on the *Mary*,  
 Capt. *Pearson*, &c. —

8	843	2	6
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# Bills of Exchange drawn on me

DR.

1748.

Oct. 29.	To Cash, pr so much paid for Bill to C. Harris, dated 26 Sept.	—
	To Ditto, pr so much paid for ditto to C. Oliver, dated 26 Sept.	—
Nov. 2.	To Ditto, pr so much paid for ditto to A. Arne, dated 1 Oct.	—
3.	To Ditto, pr so much paid for ditto to J. Willcocks, dated 2 Oct.	—
7.	To Ditto, pr so much paid for ditto to W. Wise, dated 5 Oct.	—
15.	To Ditto, pr so much paid for ditto to C. Knox, dated 13th Oct.	—
16.	To Ditto, pr so much paid for ditto to P. O. Connor, dated 8 Oct.	—
24.	To Ditto, pr so much paid for ditto to W. Humphry, dated 22 Oct.	—
Dec. 2.	To so much paid for ditto to R. Jones, dated 31 Oct. as pr Cash-Book	—
5.	To so much paid for ditto to D. Dalrymple, dated 5 Nov. as pr ditto	—

31. To Account of Ballance, pr so much due for Bills running on me —

Thomas Dobson

DR.

1748.

Sept. 30.	To Farmland, pr 1 Qrs. Rent due from him Yesterday	—
Dec. 26.	To a Qrs. Rent due Yesterday	—

Tho. Sutton of Dunkirk my Acct. in Co. with T. Rogers DR.

1748.

Oct. 6.	To Tobacco consd him, pr the neat Proceeds of 20 Hhds sold by him, Tournois.	—
	amo. to 5443 Tournois, producing Sterling	—

1748.

Oct. 24.	To T. Sutton my Acct. in Co. with T. James, pr the Sum of 4756 Tournois, due to him for Cambricks, which he allows towards the neat Proceeds of Herrings, a 23 6 is	—
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1748.

Sept. 28.	
Oct. 3.	
7.	
8.	
16.	
23.	
25.	
Nov. 3.	
7.	
Dec. 2.	
3.	
14.	

1748.

Dec. 30.

1748.

Oct. 8.

14

1748.

Oct. 24.



## Per Contra

CR.

21

1748.

Sept. 28.	By Thomas Williams, pr his Bill to C. Harris, dated 26 Inst. due 29 Oct.	8	500		
	By James Long, pr his Bill to C. Oliver, dated 26 Inst. due 29 Oct.	8	300		
Oct. 3.	By John Strang, pr his Bill to A. Arne, dated 1 Oct. due 2 Nov.	9	47	10	
7.	By Tho. Williams, pr his Bill to J. Wilcocks, dated 2 Oct. due 4 Nov.	10	343	2	6
8.	By Ar. Archer, pr his Bill to W. Wise, dated 5 Oct. due 7 Nov.	10	300		
16	By A. Cambell, pr his Bill to C. Knox, dated 13 Oct. due 15 Nov.	11	17	10	
23	By Wm. Scott, pr his Bill to P. O. Connor, dated 8 Oct. due 16 Nov.	12	164	6	2
25.	By Henry Hakewell, pr his Bill to W. Humphry, dated 22 Oct. due 24 Nov.	13	272	14	
Nov. 3.	By Ar. Archer, pr his Bill to R. Jones, dated 31 Oct. due 2 Dec.	14	246	13	4
7.	By A. Campbell, pr his Bill to D. Dalrymple, dated 5 Nov. due 5 Dec.	14	86	13	11
Dec. 2.	By Bill to R. Trapp, dated 5 Dec. - - - - - due 27 Jan.	16	86	16	10
3.	By Bill to H. Van Daelen, dated 7 Dec. - - - - - due 29 Jan.	16	166	15	3
14.	By Bill to D. Dalrymple, dated 10 Inst. N. S. - - - due 12 Jan.	18	42	19	10
			2575	1	10

## Per Contra

CR.

1748.

Dec. 30.	By Taxes and Repairs allowed him to Christmas last	19	7	18	
	By so much recd of him as pr Cash-Book to said Time	2	7	2	
			15		

## Per Contra

CR.

1748.

Oct. 8.	By Bills of Excha. remitted me, pr Remisse on A. Wilson, dated 14 Oct. being for l. 100 a 23 9 is	Tournois.			
	By Cash, pr so much recd of W. Watts for my Bill on him to said Watts for l. 100 a 30 $\frac{1}{2}$ pr Ecu. is	2,345 0 10	100		
14.	By Bills of Excha. remitted me, pr Remisse on C. Scott, dated 20 Oct. being for 737 6 11 Tournois a 23	2,360 13 1	100		
		737 6 11	11	31	12 11
		5,443 0 0		231	12 11

1748.

Oct. 24.	By Cambricks in Co. with T. Rogers, pr Cost and Charges of 1 Pack T N <sup>o</sup> 1. qt. 40 Ps. amo. to a 23 6	4,756 0 0	13	204	2 5
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Cornfactory in Co. with *Tho. James*, half each, - DR.

08.

O&A. 5. To Stock, pr a Legacy left me by Robt. James, which I have applied to carry on  
this Business

23. To Cash, pr so much lent that Office for a few Days

Dec. 8. To so much paid for Money borrowed, as pr Cash-Book

30. To so much gained for my  $\frac{1}{2}$  Part of said Partnership

9	1155	17	4
1	500		
2	350		
19	201	3	1
	<hr/>	<hr/>	<hr/>
	2207	0	5

Madder from *H. Holstein* for my Acct.

DR.

Oct.

Oct. 5. To *H. Holstein* my *Acct.* pr Cost of 20 Hhds I I N<sup>o</sup> 1 a 20. pr the *Fly*,  
*Capt. Simpson* —————

Capt. *Simpson*

**Guldens.**

4,300 0 c

To Charges on Mercha. pr S. Short's Bill for Entry, Wharfage, &c.

To *Cash*, pr so much paid for Duty, Fees, &c. thereon

Nov. 9.	To <i>Ditto</i> , pr so much paid for Freight thereof	
---------	---	--

Dec. 5.	To so much gained on this Acct. carried to <i>Profit &amp; Loss</i>	
---------	---	--

9	388	4
9	2	11
1		10
2	6	
16	45	14
	<hr/>	
	443	

Henry Hyde & Co. of Bourdeaux my Acct. in Co. with  
T. James, &c. DR.

DR.

Dec.

Dec. 2. To  $\frac{7}{8}$  Parts of the neat Proceeds of 810 Razieres of Coals consd them by the *Morning Star* for the Owners Acct. amounting to in all

4556 5 0  $\frac{7}{8}$  Parts of which are

## Tournois.

3,986	14	5	15	170	5	3
2,033	5	7	16	86	16	10
<hr/>				<hr/>		
6,020	0	0		257	2	1

To their Bill on me to *R. Trapp*, dated 5 Dec. for a 30d.  $\frac{3}{4}$

6,020	00	257	2	1
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Per Contra

CR.

22

1748.

Oct. 29. By *Cash*, pr so much need for Money lent as pr Cash-Book

Dec. 1. By so much borrowed of that Office for a few Days, as pr Cash-Book

31. By *Acct. of Ballance*, pr so much due therefrom

1	500		
2	350		
	850		
19	1357	0	5
	2207		5

Per Contra

CR.

1748.

Oct. 20. By *Sundry Accts.* pr 5 Hhds sold *Isaac Stubbs*, N<sup>o</sup> 1 a 5, on divers Terms21. By *James Asbley*, pr 5 ditto sold him - - - N<sup>o</sup> 6 a 10 on ditto24. By *Woollens*, - - pr 10 ditto sold *T. Hill* by Barter N<sup>o</sup> 11 a 20, for Callimancoes

40 Hhds

12	110	19	
12	111	19	3
12	220	2	
	443		3

Per Contra

CR.

1748.

Dec. 2. By 10 Ton of Claret in 40 Hhds shipp'd by them on board the *Morning Star* for Acct. of *T. James* and Co. amo. to

Tournois.

6,020 0 0

15	257	2	1
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C c



Tobacco consd *Tho. Sutton* in Co. with himself, *H. Hakewell*, and  
myself,  $\frac{1}{3}$  each

DR.

1748.

Oct. 9. To *H. Hakewell*, pr my  $\frac{1}{3}$  Part of the Costs and Charges of 40 Hhds shipp'd by him  
on the *Dispatch*, Capt. *Ellwood*

10 136 7

*Henry Hakewell of Bristol*

DR.

1748.

Oct. 25. To Bills of Excha. drawn on me, pr his Bill to *W. Humphry*, dated 22 Oct. due  
24 Nov.

13 272 14

*Charles Dashwood of East-cheap*

DR.

1748.

Oct. 11. To Wine recd pr Capt. *Smith*, pr 9 Pipes fold him, to pay in 2 M.

10 252

*William Scott of Cork* my Acct.

DR.

1748.

Oct. 23. To Bills of Excha. drawn on me, pr his Bill on me to *P. O Connor*,  
dated 8 Inst. for l. 178 5 6 Irish, a  $8\frac{1}{2}$  pr Ct. is

Irish.  
178 5 6 12 164 ( 2



1748.

Dec. 8.	By the neat Proceeds of 40 Hhds damaged by Sea Water, amo. to	Tournois.				
	6,975 6 3 Tournois, my $\frac{1}{3}$ Part of which is	2,325 2 1	17	99	15	9
18.	By so much lost on my $\frac{1}{3}$ of this Adventure		18	36	11	3
				136	7	

Per Contra CR.

1748.

Oct. 9.	By Tobacco consd T. Sutton in Co. pr my $\frac{1}{3}$ Part of the Cost and Charges of 40 Hhds					
	shipp'd by him on the Dispatch, Capt. Ellwood		10	136	7	
25.	By T. Sutton his Acct. pr his $\frac{1}{3}$ Part of ditto		13	136	7	
				272	14	

Per Contra CR.

1748.

Nov. 12.	By Cash, pr so much recd of him		1	25	1	
	By Profit & Loss, pr 1 M. Discount of l. 252 allowed him a 5 pr Ct. pr Ann.		14			
				252		

Per Contra CR.

1748.

Oct. 23.	By Adv. to Madeira in Co. with R. Jackson, pr Cost and Charges of 220	Irish.				
	Barrels Beef, shipp'd on board the Mary, Capt. Pearson	178 5 6	12	164	6	2



Wines pr Capt. *Smith* for Acct. of *R. Jackson* of *Lisbon* Dr.

1743.

Oct. 11.	To <i>Cash</i> , pr so much paid for Entry and Fees of 30 Pipes		1	363	1	6
	To <i>Ditto</i> , pr so much paid for Lighterage and Wharfage of ditto		1	1	10	
	To <i>Ditto</i> , pr so much paid for Cartage, putting into Vaults, &c. of ditto		1	3	15	
26.	To <i>Ditto</i> , pr so much paid for Post-Entry of ditto		1	50	10	6
27.	To <i>Ditto</i> , pr so much paid Capt. <i>Smith</i> for Freight, &c.		1	30	5	6
	To <i>Charges on Mercha.</i> pr <i>S. Short's</i> Bill for Brokerage, &c. thereon	l. 5 2 6				
	To <i>Profit &amp; Loss</i> , pr my Commission on l. 819 the neat Proceeds thereof	20 9 6				
	To <i>Robt. Jackson his Acct.</i> pr the neat Proceeds thereof	344 5 6	13	369	17	6
				819		

*Thomas Sutton of Dunkirk* his Acct. DR.

1748.

Oct. 16.	To Adv. in the Herring Fishery, pr his $\frac{1}{8}$ Part of l. 20 drawn by Capt. Boyd on A. Campbell, for the Use of the Ship <i>Morning Star</i>	11	2	10
25.	To H. Hakerwell, pr his $\frac{1}{3}$ Part of the Cost of 40 Hhds Tobacco consd him in Co. pr Capt. Ellwood	13	136	7
Nov. 25.	To Profit & Loss, pr my Provision and Brokerage on l. 136 7 0 drawn on him this Day, pr Bill to R. Short	15		17
			137	4

Mercha. in Hands of *Isaac Vos* of *Amsterdam* for my Acct. DR.

1748.

Nov. 15.	To <i>Ijaac Vos his Acct.</i> pr 1 Bale V N <sup>o</sup> 1. qt. 50 Ps. Callimancoes, which he re- fufeth to accept for his Acct. and is to fell for mine	14	110	
Dec. 3.	To so much gained by this Acct.	16	5	9 10
			115	9 10

1748.

Oct. 11

1748.

Oct. 2.

Nov. 2

1748.

Dec. 1



Per Contra

CR.

24

1748.

Oct. 11.	By Ready Money Dealers, pr 10 Pipes sold H. Strange for prompt Pay	10	280	
	By Charles Dashwood, - - pr 9 Pipes sold him to pay in 2 M.	10	252	
12.	By Ready Money Dealers, pr 10 Pipes sold C. Simpson for Bills of Excha.	10	280	
27.	By House-keeping, - - - pr $\frac{1}{2}$ Hhd. taken for my own Use	13	7	
	$\frac{1}{2}$ Hhd. used to fill up the Rest			
	30 Pipes		819	

Per Contra

CR.

1748.

Oct. 24.	By T. Sutton his Acct. in Co. with T. James, pr 58 5 0 Tournois, ordered to be placed in Payment of his $\frac{7}{8}$ Part of Capt. Boyd's Bill on A. Campbell for L. 20	13	2	0
Nov. 25.	By Cash, pr so much recd of R. Short for my Bill on said Sutton to said Short, dated this Day, for	2	137	4

Per Contra

CR.

1748.

Dec. 1.	By the neat Proceeds of 1 Bale V N <sup>o</sup> 1. qt. 50 Ps. Woollens, amo. to	Guldens.		
	1230 Guilders, payable in 6 M. Excha. a 35 6	1,230 0 0	15	115 9 10

D d



DR.

1748.  
Oct. 16.

19.

Dec. 2.

8.

DR.

1748.  
Oct. 19.

Dec. 2

8

15

## DR.

1748.  
Oct. 19

Dec. 2

8

14



Per Contra

CR.

25

1748.

Oct. 16.	By Adv. in the Herring Fishery, pr $\frac{7}{8}$ Parts of l. 20 drawn on him by Capt. Boyd on Account of the said Adv. amo. to	11	17	10	
19.	By Adv. in the Herring Fishery, pr his $\frac{1}{8}$ Part of the neat Proceeds of 42 $\frac{1}{2}$ Last Herrings, being the Cargo of the <i>Morning Star</i> , sold by T. Sutton	11	106	5	
Dec. 2.	By his $\frac{1}{8}$ Part of the neat Proceeds of 810 Razieres Coals, consd H. Hyde and Co. amo. to 569 10 7 Tournois is	15	24	6	5 $\frac{1}{2}$
8.	By his $\frac{1}{8}$ Part of the <i>Morning Star</i> 's Freight to <i>Dunkirk</i> , being 435 Tournois, is	17	18	13	4 $\frac{1}{2}$
			42	19	10

Per Contra

CR.

1748.

Oct. 19.	By Adv. in the Herring Fishery, pr his $\frac{1}{8}$ Part of the neat Proceeds of 42 $\frac{1}{2}$ Lasts Herrings, being the Cargo of the <i>Morning Star</i> , sold by T. Sutton	11	106	5	
Dec. 2.	By his $\frac{1}{8}$ Part of the neat Proceeds of 810 Razieres Coals, consd H. Hyde and Co. amo. to 569 10 7 Tournois, is	15	24	6	5 $\frac{1}{2}$
8.	By his $\frac{1}{8}$ Part of the <i>Morning Star</i> 's Freight to <i>Dunkirk</i> , being 435 Tournois, is	17	18	13	4 $\frac{1}{2}$
15.	By so much recd of him in full, as pr Cash-Book	2	4		1 $\frac{1}{2}$
			46	19	11 $\frac{1}{2}$

Per Contra

CR.

1748.

Oct. 19.	By Adv. in the Herring Fishery, pr his $\frac{1}{8}$ Part of the neat Proceeds of 42 $\frac{1}{2}$ Lasts Herrings, being the Cargo of the <i>Morning Star</i> , sold by T. Sutton	11	106	5	
Dec. 2.	By his $\frac{1}{8}$ Part of the neat Proceeds of 810 Razieres of Coals, consd H. Hyde and Co. amo. to 569 10 7 Tournois, is	15	24	6	5 $\frac{1}{2}$
8.	By his $\frac{1}{8}$ Part of the <i>Morning Star</i> 's Freight to <i>Dunkirk</i> , being 435 Tournois, is	17	18	13	4 $\frac{1}{2}$
14.	By so much recd of him in full, as pr Cash-Book	2	164		1 $\frac{1}{2}$
			206	19	11 $\frac{1}{2}$



DR.

1748.

1748.  
Oct. 19.

DR.

1748.

1748.  
Oct. 19

DR.

1748.

1748  
Oct. 1

Dec.



1748.

Oct. 19. By *Ad. in the Herring Fishery*, pr his  $\frac{1}{8}$  Part of the neat Proceeds of  $42\frac{1}{2}$  Lafts Her-  
rings, being the Cargo of the *Morning Star* sold by *T. Sutton*

11 106 5

1748.

Nov. 29. By *Mercha. consd Hutton and Wife*, pr my  $\frac{1}{8}$  Part of Charges in shipping and insuring  
said Sugar in the *Royal-Exchange* Insurance Office

15 13 15 10

Dec. 2. By his  $\frac{1}{8}$  Part of the neat Proceeds of 810 Razieres of Coals consd *H. Hyde and Co.*  
amo. to 569 10 7 Tournois15 24 6  $5\frac{1}{2}$ 8. By his  $\frac{1}{8}$  Part of the *Morning Star*'s Freight to *Dunkirk*, being 435 Tournois, is17 18 13  $4\frac{1}{2}$ 

15. By so much recd of him in full as pr Cash-Book

2 4  $1\frac{1}{2}$ 60 15  $9\frac{1}{2}$ 

Per Contra

CR.

1748.

Oct. 19. By *Ad. in the Herring Fishery*, pr his  $\frac{1}{8}$  Part of the neat Proceeds of  $42\frac{1}{2}$  Lafts Her-  
rings, being the Cargo of the *Morning Star* sold by *T. Sutton*

11 106 5

Nov. 7. By *Cash*, pr so much recd of him for his  $\frac{1}{8}$  Part of a Parcel of Hops

1 206 5 9

Dec. 2. By his  $\frac{1}{8}$  Part of the neat Proceeds of 810 Razieres of Coals consd *H. Hyde and Co.*  
amo. to 569 10 7 Tournois15 24 6  $5\frac{1}{2}$ 8. By his  $\frac{1}{8}$  Part of the *Morning Star*'s Freight to *Dunkirk*, being 435 Tournois, is17 18 13  $4\frac{1}{2}$ 

15. By so much recd of him in full as pr Cash-Book

2 4  $1\frac{1}{2}$ 46 19  $11\frac{1}{2}$ 

Per Contra

CR.

1748.

Oct. 19. By *Ad. in the Herring Fishery*, pr his  $\frac{1}{8}$  Part of the neat Proceeds of  $42\frac{1}{2}$  Lafts Her-  
rings, being the Cargo of the *Morning Star* sold by *T. Sutton*

11 106 5

Dec. 2. By his  $\frac{1}{8}$  Part of the neat Proceeds of 810 Razieres of Coals consd *H. Hyde and Co.*  
amo. to 569 10 7 Tournois15 24 6  $5\frac{1}{2}$ 8. By his  $\frac{1}{8}$  Part of the *Morning Star*'s Freight to *Dunkirk*, being 435 Tournois, is17 18 13  $4\frac{1}{2}$ 

15. By so much recd of him in full as pr Cash-Book

2 4  $1\frac{1}{2}$ 46 19  $11\frac{1}{2}$ 21. By *Acct. of Ballance*, pr so much due from him

19 55

E c



DR.

Cambricks in Co. with *Tho. Rogers*, half each DR.

Hops consd *Wm. Scott* of *Cork* for Acct. of *S. Sandys*  
and self DR.

Linnens recd from *Isaac Vos* of *Amsterdam* for my Acct. DR.

		Guldens.			
1748.					
Dec. 15.	To Cost of 1 Bale I N <sup>o</sup> 1. qt. 12 Ps. recd by Capt. <i>Freeman</i> , amo. to	1,230 0 0	18	115	9 10
	To so much paid for Duty, Freight, &c. of 1 Bale, as pr Cash-Book		2	11	16 8
				127	6 6



Per Contra

CR.

27

1748.

Oct. 24.	By <i>Sundry Accts.</i> pr $\frac{6}{8}$ Parts of the Cost of 810 Razieres Coals consd <i>Tournois.</i>				
	<i>H. Hyde and Co.</i> pr the <i>Morning Star</i> , amo. to a 23 6 —	2,733	15	0	12
	By <i>Ballance</i> , pr my $\frac{1}{8}$ Part of the Cost of said Coals carried to <i>Per Contra</i>	455	12	6	
		3,189	7	6	
			136	17	8

Dec. 2.	By $\frac{7}{8}$ Parts of the neat Proceeds of 810 Razieres Coals consd <i>H. Hyde and Co.</i> amo. to in all 4,556 5 0 <i>Tournois</i> , $\frac{7}{8}$ being —	3,986	14	5	15
			170	5	3

Per Contra

CR.

1748.

Oct. 24.	By <i>T. Rogers</i> , pr his $\frac{1}{2}$ Part of said Goods	13	102	1	2 $\frac{1}{2}$
Nov. 4.	By <i>Ditto</i> , pr his $\frac{1}{2}$ Part of Charges thereon	14	4	4	9
14.	By <i>Mich. Meyer</i> , pr 40 Ps. sold him, being damaged with Sea Water, payable in 1 M. due 14 Dec.	14	160		
	By <i>Profit &amp; Loss</i> , pr so much lost on my $\frac{1}{2}$ Part of said Goods	14	26	5	11 $\frac{1}{2}$
			292	11	11

Per Contra

CR.

1748.

Nov. 3.	By <i>Sam. Sandys</i> , pr his $\frac{1}{2}$ Part thereof, amo. to with Charges	14	206	5	9
ditto.	By <i>Ballance</i> , pr my $\frac{1}{2}$ Part thereof carried to <i>Per Contra</i>		206	5	9
			412	11	6

Dec. 31.	By <i>Account of Ballance</i> , pr so much due for the Cost of my half	19	206	5	9
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Per Contra

CR.

1748.

Dec. 31.	By <i>Acct. of Ballance</i> , pr so much due for the first Cost thereof				
		Guldens.			
		1,230	0	0	19
			127	6	6



Mercha. consd *Hutton and Wife* for Acct. of *R. Rouse, W. Watson* and myself DR.

1748.									
Nov. 28.	To <i>Joseph Hutchinson</i> , pr my $\frac{1}{3}$ Part of 225 Hhds Sugar bt of him, to pay in 3 M. with the Allowance of a Discount of 5 pr Ct. pr Ann. if paid sooner, shipp'd on board the <i>Eagle</i> , Capt. <i>Fowler</i> , for Rotterdam	15	1008	11	10				
29.	To <i>Robt. Rouse</i> , pr my $\frac{1}{3}$ Part of Charges in shipping and insuring said Sugar in the <i>Royal Exchange</i> Insurance Office	15	13	15	10				
			1022	7	8				

*Joseph Hutchinson, of Fenchurch-Street* DR.

1748.									
Nov. 28.	To <i>Cash</i> , pr so much paid him in Part	2	750						
29.	To <i>Profit &amp; Loss</i> , pr 3 M. Discount thereof allowed by him	15	8	18	8				
Dec. 14.	To so much allowed me for Discount on paying the Ballance of Acct.	18	2	7	6				
	To so much paid him in full as pr <i>Cash-Book</i>	2	247	5	8				
			1008	11	10				

Adventure from *Bordeaux* in Co. with *T. James, &c.* DR.

1748.									
Dec. 2.	To 10 Ton Claret in 40 Hhds. shipp'd by <i>H. Hyde</i> and Co. on board the <i>Morning Star</i> for their Acct. amo. to	Tournois.	6,020	0	0	15	257	2	1
ditto.	To <i>Ballance</i> , pr my $\frac{1}{6}$ Part of said Wine brought from <i>Per Contra</i>		1,003	6	8		42	17	1
8.	To Freight of 10 Ton Claret from <i>Bordeaux</i> to <i>Dunkirk</i> in the <i>Morning Star</i> , amo. to		580	0	0	17	24	17	8
			1,583	6	8		67	14	9

Voyage from *Bordeaux* pr the *Morning Star* DR.

1748.									
Dec. 8.	To $\frac{6}{8}$ Parts of the Freight belonging to <i>T. James, &amp;c.</i> being	Tournois.	2,610	0	0	17	112	3	
16.	To so much gained by my $\frac{1}{8}$ Part of said Freight carried to <i>Pro. &amp; Loss</i>		435	0	0	18	18	13	0
			3,045	0	0		130	13	9



1748.

Dec. 14. By so much recd of the Royal-Exchange Insurance Office for my Part of the Loss by the *Eagle*, Capt. *Fowler*, as pr Cash-BookBy my  $\frac{1}{3}$  Part of the Loss arising from Capt. *Fowler's* being cast away, over and above the Sum recovered from the Assurance Office

2	988	8	5
18	33	19	3
	1022	7	8

Per Contra

CR.

1748.

Nov. 28. By *Mercha. consd Hutton and Wife*, pr my  $\frac{1}{3}$  Part of 225 Hhds Sugar bt of him, to pay in 3 M. with the Allowance of a Discount of 5 pr Ct. pr Ann. if paid sooner

15	1008	11	10
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Per Contra

CR.

1748.

Dec. 2. By  $\frac{5}{8}$  Parts of the Cost of 10 Ton Claret, shipp'd by *H. Hyde and Co.* Tournois. on board the *Morning Star*, for Aect. of *T. James and Co.*By *Ballance*, pr my  $\frac{1}{8}$  Part of said Wine, carried to Per Contra

5,016	13	4	16	214	5
1,003	6	8		42	17
6,020	0	0		257	2

8. By  $\frac{5}{8}$  Part of 580 Tournois, for Freight of 10 Ton Claret from *Bourdeaux* to *Dunkirk*, pr the *Morning Star*15. By my  $\frac{1}{8}$  Part of 10 Ton Claret on board the *Morning Star* lost, carried to *Pro. & Loss*

483	6	8	17	20	14	$9\frac{1}{2}$
1,100	0	0	18	46	19	$11\frac{1}{2}$
1,583	6	8		67	14	9

Per Contra

CR.

1748.

Dec. 8. By  $\frac{7}{8}$  Parts of the neat Proceeds of the Freight of the *Morning Star* to *Dunkirk*, amo. to 3,480 Tournois,  $\frac{7}{8}$  of which is

3,045	0	0	17	130	13	9
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# Account of Ballance

DR.

1748. Dec. 31.	To Farmland, pr so much reckoned for the Value thereof	1. 660	0	0
	To Household Goods, pr so much due for the first Cost thereof	228	6	6
	To T. Johnson my Acct. pr so much due from him 895 M. Rees	246	2	6
	To Gerard Vinck, pr so much due from him	15	16	7
	To Ad. to Jamaica, pr so much due therefrom	577	10	0
	To John Sampson, pr so much due from him	1	10	4
	To Mayence and Co. pr so much due from them	593	5	0
	To the Ship Ann, pr so much due for first Cost of my $\frac{1}{8}$	106	10	10
	To Debts bad, &c. pr so much due thereon	40	19	0
	To T. Sutton my Acct. pr so much due from him 2,325 2 1 Tournois	99	15	9
	To Cornfu&ory, pr so much due therefrom	1357	0	5
	To Linnens from I. Vos, pr so much due for first Cost thereof 1230 Guilders	127	6	6
	To Hops consd W. Scott, pr so much due for Cost of my half	206	5	9
	To Wm. Watson, pr so much due from him	55	0	0
	To Cash, pr so much remaining in Hand, as pr Cash-Book	194315	9	2
		2714	8	11
		15029	18	1

N. B. The above-mentioned Acct. of Ballance shuts up the Accounts that were standing with the End of the Year 1748;

whilst

# Account of Ballance

DR.

1748-9. Jan. 1.	To Stock, pr so much my Estate Real and Personal, amounts to, } and is answerable for	1. 4161	3	0 $\frac{1}{2}$
	To James Long, pr so much due to him	396	19	2
	To Robt. Reeve, pr so much due to him	109	16	0
	To Jacob Kent, pr so much due to him	65	8	0
	To Bills of Excha. drawn on me, pr so much due for Bills remaining } unpaid	296	11	11
		15029	18	1 $\frac{1}{2}$



1748.

Dec. 31.	By Stock, pr so much my Estate Real and Personal, amounts to	l. 4161	3	0 $\frac{1}{2}$			
	By James Long, pr so much due to him		396	19	2		
	By Robt. Reeve, pr so much due to him		109	16	0		
	By Jacob Kent, pr so much due to him		65	8	0		
	By Bills of Excha. drawn on me, pr so much due to him		296	11	11		
						195029	18 $\frac{1}{2}$

whilst that which follows opens the very same Accounts once more with the Beginning of the Year 1749—in order to re-assume the Trade; and supposing it to be a new Book, the first Page is made Folio 1 here.

1748-9.

Jan. 1.	By Cash, pr so much remaining in Hand		l. 714	18	11 $\frac{1}{2}$		
	By Farmland, pr so much reckoned for Value thereof		660	0	0		
	By Household Goods, pr so much due for the first Cost thereof		228	6	6		
	By T. Johnson my Aect. pr so much due from him 895 M. Rees		246	2	6		
	Gerard Vinck, pr so much due from him		15	16	7		
	Ad. to Jamaica, pr so much due therefrom		577	10	0		
	John Sampson, pr so much due from him		1	10	4		
	Mayence and Co. pr so much due from them		593	5	0		
	The Ship Ann, pr so much due for first Cost of my $\frac{1}{8}$		106	10	10		
	Debts bad, &c. pr so much due thereon		40	19	0		
	T. Sutton my Aect. pr so much due from him 2,325 2 1 Tournois		99	15	9		
	Cornfactory, pr so much due thereon for my $\frac{1}{2}$		1357	0	5		
	Linnens from I. Vos, pr so much due for the first Cost thereof 1230 } Guilders		127	6	6		
	Hops consd W. Scott, pr so much due for my $\frac{1}{2}$		206	5	9		
	Wm. Watson, pr so much due from him		55	0	0		
						15029	18 $\frac{1}{2}$



Stock

Dr.

		<i>James Long</i>	Dr.				
		<i>Robt. Reeve</i>	Dr.				
		<i>Jacob Kent</i>	Dr.				
		Bills of Exchange drawn on me	Dr.				
		Cash	Dr.				
1748-9. Jan. 1.	To Acct. of Ballance, pr so much remaining in Hand			1	714	8	11 $\frac{1}{2}$
		<i>Farmland</i>	Dr.				
1748-9. Jan. 1.	To Acct. of Ballance, pr so much reckoned for the Value thereof			1	660		
		Household Goods	Dr.				
1748-9. Jan. 1.	To Acct. of Ballance, pr so much due for the first Cost thereof			1	228	6	6
		<i>Thomas Johnson, of Oporto, my Acct.</i>	Dr.				
1748-9. Jan. 1.	To Acct. of Ballance, pr so much due from him						
		<i>Gerard Vinck</i>	Dr.				
1748-9. Jan. 1.	To Acct. of Ballance, pr so much due from him			1	15	16	7

1748-9.  
Jan. 1.

1748-9.  
Jan. 1.

1748-9.  
Jan. 1.

1748-9.  
Jan. 1.

1748-9.  
Jan. 1.

M. Rees.  
895,000



Per Contra

CR.

2

1748-9.

Jan. 1. By *Acct. of Ballance*, pr so much my Estate Real and Personal, amounts to, and is answerable for, \_\_\_\_\_ 1 416 1 3  $\frac{1}{2}$

Per Contra

CR.

1748-9.

Jan. 1. By *Acct. of Ballance*, pr so much due to him \_\_\_\_\_ 1 396 19 2

Per Contra

CR.

1748-9.

Jan. 1. By *Acct. of Ballance*, pr so much due to him \_\_\_\_\_ 1 109 16

Per Contra

CR.

1748-9.

Jan. 1. By *Acct. of Ballance*, pr so much due to him \_\_\_\_\_ 1 65 8

Per Contra

CR.

1748-9.

Jan. 1. By *Acct. of Ballance*, pr so much due for Bills remaining unpaid \_\_\_\_\_ 1 296 11 11

Per Contra

CR.

Per Contra

CR.

Per Contra

CR.

Per Contra

CR.

M. Rees.

Per Contra

CR.



Adventure to *Jamaica* in Co. with *R. Jackson*,  $\frac{1}{2}$  each DR.

1748-9. Jan. 1.	To Acct. of Ballance, pr so much due therefrom	—	—	1	577	10	
	<i>John Sampson, of Bankside.</i>		DR.				
1748-9. Jan. 1.	To Acct. of Ballance, pr so much due from him	—	—	1	1	10	4
	<i>Mayence and Keulen of Frankfort</i>		DR.				
1748-9. Jan. 1.	To Acct. of Ballance, pr so much due from them	—	—	1	593	5	
	<i>The Ship Ann</i>		DR.				
1748-9. Jan. 1.	To Acct. of Ballance, pr so much due for first Cost of my $\frac{1}{8}$	—	—	1	106	10	10
	<i>Debts Bad and Desperate</i>		DR.				
1748-9. Jan. 1.	To Acct. of Ballance, pr so much due thereon	—	—	1	40	19	
	<i>Tho. Sutton of Dunkirk my Acct.</i>		DR.				
1748-9. Jan. 1.	To Acct. of Ballance, pr so much due from him	—	Tournois. 2,325 2 1	1	99	15	9
	<i>Cornfactory in Co. with Tho. James, half each</i>		DR.				
1748-9. Jan. 1.	To Acct. of Ballance, pr so much due thereon	—	—	1	1357		5
	<i>Linnens from Isaac Vos for my Acct.</i>		DR.				
1748-9. Jan. 1.	To Acct. of Ballance, pr so much due for the Cost thereof		Guldens. 1,230 0 0	1	127	6	6
	<i>Hops consd Wm. Scott of Cork</i>		DR.				
1748-9. Jan. 1.	To Acct. of Ballance, pr so much due for the Cost of my half	—	—	1	206	5	9
	<i>William Watson</i>		DR.				
1748-9. Jan. 1.	To Acct. of Ballance, pr so much due from him	—	—	1	55		



Per Contra

CR.

3

Per Contra	CR.				
Per Contra	CR.				
Per Contra	CR.				
Per Contra	CR.				
Per Contra	CR.				
Per Contra	CR.				
Per Contra	CR.				
Per Contra	CR.				
	Tournois.				
Per Contra	CR.				
Per Contra	CR.				
Per Contra	CR.				
Per Contra	CR.				
Per Contra	CR.				

Here follows the CASH-BOOK, beginning with O.Z. and ending with Dec.  
Anno, 1748.



DR.

1748  
Oct. 4

Oct. 4  
5  
11

Nov.

174  
Nov

Nov.						
1.	To Ballance,	pr so much remaining in Hand, brought from <i>Per Contra</i>	_____	904	9	6 $\frac{1}{2}$
	To <i>Tho. Rogers</i> ,	pr so much recd of him for his $\frac{1}{2}$ of a Parcel of Cambricks	_____	16	102	1 2 $\frac{1}{2}$
7.	To <i>Sam. Sandys</i> ,	pr so much recd of him for his $\frac{1}{2}$ of a Parcel of Hops	_____	26	206	5 9
	To <i>Tho. Rogers</i> ,	pr so much recd of him for his $\frac{1}{2}$ of Charges on Cambricks	_____	16	4	4 9
10.	To <i>Bills of Excha. remitted me</i> ,	pr so much recd for a Bill on <i>R. Reeves</i> , dated 8 Oct.	_____	17	180	
	To <i>Mayence and Co.</i>	pr so much recd of <i>J. Steenberg</i> for my Bill on him to <i>J. J. Leeww</i> ,	_____			
		dated this Day, for their Acct.	_____	14	300	
12.	To <i>Charles Dabwood</i> ,	pr so much recd of him in full	_____	23	251	
	To <i>Robt. Jackson his Account</i>	pr so much recd of <i>W. Somers</i> for my Bill on him to	_____			
	<i>J. Franks</i> ,	dated this Day	_____	20	82	
	To Amount carried to Folio	_____	_____	2	2030	1 3



1748.

Oct. 4.	By James Gold, pr so much paid him	1	300		
5.	By Madder from H. Holstein, pr so much paid for Duty and Fees thereon	22		6	
11.	By Tho. Rogers, pr so much paid him	16	295	2	6
	By Profit & Loss, pr so much paid C. Crofs for $\frac{1}{4}$ Year Salary to 29 Sept.	11	10		
	By Wines pr Capt. Smith, pr so much paid for Entry, Fees, &c. of 30 Pipes	24	363	1	6
	By Ditto, pr so much paid for Lighterage and Wharfage thereof	24		10	
	By Ditto, pr so much paid for Cartage, putting into the Vaults, &c.	24		3	15
	By James Gold, pr so much paid him in full	1		8	16
13.	By Indigo from Bent & Long, pr so much paid for Portorage of 10 Casks B L N <sup>o</sup> 1 a 10. wt. 1260 lb. to the Warehouse, with Wharfage, &c.	20		10	6
	By Gerard Vinck, pr so much paid for noting his Remisse on N. Roosen for Non-acceptance	8		1	6
15.	By H. Holstein his Acct. pr so much paid J. Steenberg for his Bill on I. Vos, dated this Day, and remitted said Holstein	18	70		
23.	By Ready Money Dealers, pr so much paid J. Willis for $\frac{1}{8}$ Part of the Ship Ann	8	106	10	10
	By Cornfactory in Co. with T. James, pr so much lent that Office for a few Days	22	500		
	By T. Rogers, pr so much paid him in full	16	15	17	$5\frac{1}{2}$
26.	By Tho. Gill, pr so much paid him in full	12	40	7	
	By Wines pr Capt. Smith, pr so much paid for Post-Entry thereof	24	50	10	6
	By Ditto, pr so much paid for Freight, &c. of ditto	24	30	5	6
29.	By Bills of Excha. drawn on me, pr so much paid for Bill to C. Harris, dated 26 Sept.	21	500		
	By Ditto, pr so much paid for Bill to C. Oliver, dated 26 Sept.	21	300		
31.	By House-keeping, pr so much paid for Expences this Month	12	5	5	
	By John James, pr so much taken out for his private Use this Month	12	21		
	By Profit & Loss, pr so much paid C. Crofs for his Disbursements	11	3	11	6
			2626	15	$6\frac{1}{2}$
Nov. 1.	By Ballance, pr so much remaining in Hand, carried to Per Contra		904	9	$6\frac{1}{2}$
			3531	5	1

1748.

Nov. 2.	By Tho. James, pr so much paid him in full on Acct. of Herrings	25	84	3	11
	By Mich. Meyer, pr so much paid him in full on ditto	25	84	3	11
	By Robt. Rouse, pr so much paid him in full on ditto	26	84	3	11
	By Sam. Sandys, pr so much paid him in full on ditto	26	84	3	11
	By Wm. Watson, pr so much paid him in full on ditto	26	84	3	11
	By Woollens, pr so much paid S. Lisle for his Bill for packing, &c.	5	2	15	6
	By Bills of Excha. drawn on me, pr so much paid for Bill to A. Arne, dated 1 Oct.	21	47	10	
3.	By Ditto, pr so much paid for Bill to J. Willcocks, dated 2 Oct.	21	343	2	6
	By Hops consd W. Scott, pr so much paid for Charges in shipping thereof	27		2	10
4.	By Cambricks in Co. with T. Rogers, pr so much paid for Duty, Freight, &c. of 40 Ps. damaged by Sea-Water	27		8	9
					6
	By Amount carried to Folio	2	825	7	1



Cash

Dr.

1748.

	To Amount brought from Folio		112030	113
Nov. 18.	To Jan Swaart my Acct. pr so much recd of J. Steenberg for my Bill on him to said Steenberg, dated this Day for l. 240 12 1 Flemish, Excha. a 36 2 is	14	133	1
25.	To T. Sutton his Acct. pr so much recd of R. Short for my Bill on him to said Short, dated this Day, for	24	137	4
26.	To Bills of Excha. remitted me, pr so much recd for Bill on G. Terhoven, dated 4 Oct.	17	300	

2600 6 3

1748.

Dec. 1.	To Ballance, pr so much remaining in Hand, brought from Per Contra		22	3
	To Cornfactory in Co. with T. James, pr so much borrowed of that Office for a few Days	22	350	
6.	To Mayence and Co. pr so much recd of J. Steenberg for my Bill to him on J. J. Leeuw, dated this Day, for their Acct.	14	300	
8.	To Wm. Watts, pr so much recd of him in full	17	50	14
12.	To Gerard Vinck, pr so much recd of J. Steenberg for my Bill on him to said Steenberg, dated this Day, for his Acct.	8	101	13 2
13.	To Robt. Snell, pr so much recd of him in full	18	195	15
14.	To Mich. Meyer, pr so much recd of him in full	25	164	12 1/2
	To Bills of Excha. remitted me, pr so much recd for Bill on W. Savage, dated 14 Dec.	17	105	16
	To Mercha. consd Hutton and Wife, pr so much recd of the Royal-Exchange Insurance Office, for my Part of the Loss of the Eagle, Capt. Fowler	28	988	8 1/2
15.	To Wm. Watson, pr so much recd of him in full	26	4	1 1/2
	To Robt. Rouse, pr so much recd of him in full	26	4	1 1/2
	To Sam. Sandys, pr so much recd of him in full	26	4	1 1/2
	To Tho. James, pr so much recd of him in full	25	4	1 1/2
21.	To James Ashley, pr so much recd of him in full	17	41	19 3
22.	To Profit & Loss, pr so much recd of Capt. Freeman, for my 1/8 Profit of the first Voyage of the Ship Ann	11	7	3 5
30.	To Tho. Dobson, pr so much recd from him in full to Christmas last	21	7	2

2350 14 10 1/2

Here follows the WAREHOUSE-BOOK;



1748.

Nov.	7.	By Amount brought from Folio	1	825	7	1
		By Ready Money Dealers, pr so much paid <i>W. Townsend</i> for Hops, as pr <i>Journal</i>	14	110	1	6
		By Bills of Excha. drawn on me, pr so much paid for Bill to <i>W. Wise</i> , dated 5 Oct.	21	300		
	9.	By <i>Isaac Vos</i> his Acct. pr so much paid <i>J. Wolf</i> for Remisse on <i>J. De Wael</i> , dated this Day, and sent him	19	110		
		By Madder from <i>H. Holstein</i> , pr so much paid <i>Capt. Simpson</i> for Freight	22	6		
	15.	By Bills of Excha. drawn on me, pr so much paid for Bill to <i>C. Knox</i> , dated 13 Oct.	21	17	10	
	16.	By Ditto, pr so much paid for Bill to <i>P. O Connor</i> , dated 8 Oct.	21	164	6	2
	24.	By Ditto, pr so much paid for Bill to <i>W. Humphry</i> , dated 22 Oct.	21	272	14	
	28.	By <i>Jos. Hutchinson</i> , pr so much paid him	28	750		
	30.	By Housekeeping, pr so much paid for Expences this Month	12	6	6	
Dec.		By Profit & Loss, pr so much paid <i>C. Cross</i> for his Disbursements	11	3	6	6
		By <i>John James</i> , pr so much taken out for his private Use	12	12	12	
	1.	By Ballance, pr so much remaining in Hand, carried to Per Contra		2578	3	3
				22	3	
				2600	6	3

1748.

Dec.	2.	By Bills of Excha. drawn on me, pr so much paid for Bill to <i>R. Jones</i> , dated 31 Oct.	21	246	13	4
		By <i>Robt. Rouse</i> , pr so much paid him for my $\frac{1}{3}$ Part of Disbursements on Sugar consd <i>Hutton and Wife</i>	26	13	15	10
	5.	By Bills of Excha. drawn on me, pr so much paid for Bill to <i>D. Dalrymple</i> , dated 5 Nov.	21	86	13	11
	8.	By Cornfactory in Co. pr so much paid for Money borrowed	22	350		
	14.	By <i>Thos. Rogers</i> , pr so much paid him in full	16	80		
		By <i>Jos. Hutchinson</i> , pr so much paid him in full	28	247	5	8
	15.	By <i>H. Holstein</i> his Acct. pr so much paid <i>J. Steenberg</i> for Remisse on <i>H. Van Daelen</i> , dated this Day, sent him	18	191	13	4
		By <i>Robt. Jackson</i> his Acct. pr so much paid <i>J. Steenberg</i> for Remisse on <i>J. German</i> , dated this Day, and sent him	20	220	2	2
		By <i>Linnens</i> from <i>I. Vos</i> , pr so much paid for Duty, Freight, &c. of 1 Bale, qt. 12 Ps.	27	11	16	8
		By Indigo from <i>Bent</i> , &c. pr so much paid <i>Capt. Ley</i> for Freight	20		15	
	22.	By <i>I. Vos</i> his Acct. pr so much paid <i>J. Steenberg</i> for Remisse on <i>H. Van Daelen</i> , dated this Day, and sent him	19	47	9	3
		By Ready Money Dealers, pr so much paid <i>T. Farwell</i> in full	8	68	6	6
		By Charges on Mercha. pr so much paid for <i>J. Warner's</i> Bill in full	13	11	4	
		By Ditto, pr so much paid <i>S. Short's</i> Bill in full	13	12	11	
		By Profit & Loss, pr so much paid for $\frac{1}{2}$ a Year's Taxes	11	7	13	
		By <i>John James</i> , pr so much taken out for his own Use	12	8	8	
		By House-keeping, pr so much paid for sundry Expences this Month	12	5	5	
	30.	By Profit & Loss, pr so much paid <i>C. Cross</i> for his Disbursements	11	5	6	3
		By Ditto, pr so much paid ditto for $\frac{1}{4}$ Year's Salary to <i>Christmas</i>	11	10		
		By <i>Simon Swift</i> , pr so much paid for $\frac{1}{2}$ Year's Land-Tax to 29 Sept. last	4	8		
		By Ditto, pr so much paid him for $\frac{1}{2}$ Year's Rent to <i>Christmas</i>	4	3	7	
				1636	5	11
	31.	By Acct. of Ballance, pr so much remaining in Hand	29	714	8	11 $\frac{1}{2}$
				2350	14	10 $\frac{1}{2}$



# The Form of the WAREHOUSE-BOOK.

TUESDAY 5 Oct. 1748.

Recd from on board the *Fly*, Capt. *Simpson*, from *Amsterdam*, 20 Hhds. of Madder,

II. N° 1 a 20, weighing as under

N°	C.	qr.	lb.	N°	C.	qr.	lb.		C.	qr.	lb.
1	9	0	21	11	9	1	1	10 Hhds.	wt.	93	0 20
2	9	3	0	12	9	2	10	10 Ditto		92	0 3
3	10	0	1	13	9	1	0				
4	8	3	0	14	9	1	7	20 Hhds.	wt.	185	0 23
5	8	2	21	15	9	0	1				
6	9	1	14	16	9	0	14				
7	8	3	12	17	9	1	0				
8	10	0	21	18	9	0	7				
9	9	2	14	19	9	0	8				
10	8	3	0	20	9	0	11				

10 Hhds 93 0 20

10 Hhds. 92 0 3

MONDAY 11 Ditto.

Delivered *Henry Strange* 10 Pipes Wine recd pr Capt. *Smith*, a l. 28 pr Pipe

280

Delivered *Charles Dabwood* 9 Ditto a l. 28 pr Pipe

252

TUESDAY 12 Ditto.

Delivered *Christo. Simpson* 10 Pipes Wine recd pr Capt. *Smith*, a l. 28 per Pipe

280

MONDAY 24 Oct. 1748.

Delivered *Thomas Hill* 10 Hhds Madder, as under, viz.

II. N°	C.	qr.	lb.		C.	qr.	lb.		C.	qr.	lb.
11	9	1	1	16	9	0	14	5 Hhds	46	1	19
12	9	2	10	17	9	1	0	5 Ditto	45	2	12
13	9	1	0	18	9	0	7				
14	9	1	7	19	9	0	8	10 Hhds	92	0	3
15	9	0	1	20	9	0	11				
								Breaka.	0	3	8
Hhds 5	46	1	19	Hhds 5	45	2	12				
									91	0	23
								Tare	8	0	16

neat 83 0 7 a 53 3

220 2

Recd from on board the *Industry*, Capt. *Seaton*, 1 Pack T N° 1. qt. 40 Ps. Cambricks

MONDAY 14 Nov.

Delivered *Michael Meyers* 40 Ps. damaged Cambricks

MONDAY 11 Dec.

Delivered *Wm. Watson* 4 Casks Indigo, the Property of *Bent and Long*, as under, viz.

BL N°	C.	qr.	lb.		C.	qr.	lb.
6	1	1	7	Tare	0	1	19
1	1	1	5		0	1	16
4	1	1	0		0	1	18
2	1	1	8		0	1	15
Casks 4	5	0	20	Tare	1	2	12
Tare	1	2	12				

3 2 8 is 400 l. a 2s. 9d.

FRIDAY 15 Ditto.

Recd a Trufs of Linnens from on board the *Ann*, Capt. *Freeman*, from *Rotterdam*, mark'd I N° 1 qt. 12 Ps.

55 10

Here follows the INVOICE-BOOK, and ACCOUNT SALES-BOOK.



## The Form of the Invoice-Book.

TUESDAY, 1 Nov. 1748.

*Invoice of 3 Bales, qt. 300 Ps. Woollens, shipp'd on board the Diligent, Capt. Hunter, for Altona, consd to Mr. Hans Harburg, Merch. there, for Acct. and Risque of Messrs. Mayence and Keulen, Merchants in Franckfort, as under, viz.*

M N <sup>o</sup> 7	100 Ps. Long Ells dyed, &c.	a 42s.	l.	210	0	0
8	100 Ps. Ditto	a 42s.		210	0	0
9	100 Ps. Callimancoes	a 44s.		220	0	0
	<hr/> 300 Ps.			<hr/>		

640

*Invoice of 1 Bale, qt. 50 Ps. Woollens, shipn'd on board the Ann, Capt. Samuel Freeman, for Rotterdam, for Acct. and Risque of Mr. Isaac Vos, Merch. in Amsterdam, as under, viz.*

V N° 1 50 Ps. Callimancoes a 44s. 110

## The Form of an ACCOUNT SALES-Book.

FRIDAY 2 Oct. 1748.

Acct. Sales of 20 Hhds Madder A N<sup>o</sup> 1 a 20 recd by the J. Hester, Capt. Snow, from Amsterdam, for the joint Acct. of Mr. Isaac Vos, Mercht. in said City, and myself, half each. as under, viz.

1748. Sept. 8.	Sold <i>J. Sampson</i> 5 Hhds. N <sup>o</sup> 1 a 5 to pay <i>l. 70</i> down, and to allow the rest in Acct.	<i>l. 111 10 4</i>	
	Sold <i>W. Watts</i> 5 Ditto. N <sup>o</sup> 6 a 10 to pay <i>l. 60</i> down, and the rest in 3 Months	<i>110 14 0</i>	
	Sold <i>Tho. Gill</i> 10 Ditto. N <sup>o</sup> 11 a 20 to pay in 3 Months	<i>234 13 0</i>	
	20 Hhds.		456 17 4
	Charges thereon, viz.		
	Paid for Entry, &c. thereof	<i>0 10 6</i>	
	Paid for Freight, &c.	<i>6 0 0</i>	
	Paid for Ligherage and Wharfage	<i>1 0 0</i>	
	Paid for Cartage, Putting into Warehouse, &c.	<i>1 10 0</i>	
	Paid for Cellarage	<i>1 10 0</i>	
	Commission, Brokerage, &c. on <i>l. 456 17 4</i> a $2\frac{1}{2}$ pr Ct.	<i>11 8 4</i>	
	Remains due for the nt Proceeds of 20 Hhds Madder		21 18 10
	Mr. <i>Isaac Vos</i> his $\frac{1}{2}$ Part thereof <i>l. 217 9 3</i>		434 18 6
	<i>John James</i> his $\frac{1}{2}$ Part thereof <i>217 9 3</i>		
		<i>434 18 6</i>	

Here follows the Book of ACCOUNT-CURRENTS.

K k



## The Form of a Book of ACCOUNT-CURRENTS.

Mr. Gerard Vinck his Account Current with John James		DR.		
1748.				
July 5.	To 7 Bales G N <sup>o</sup> 1 a 7 qt. 700 Ps. Woollens, pr Capt. Baker	1397	10	
Oct. 13.	To paid for noting his Remisse on N. Roosen, dated 20 Oct. for Non-Acceptance		1	6
Dec. 12.	To Remisse on N. Roosen, returned protested, amo. to, with Charges	101	11	8
		Errors Excepted, London, 31 December, 1748. John James.		
		1499	3	2
Mayence and Keulen, their Account Current with John James		DR.		
1748.				
Aug. 21.	To 6 Bales M N <sup>o</sup> 1 a 6 qt. 560 Ps. Woollens, pr Capt. Ward	1153	5	0
Nov. 1.	To 3 Ditto N <sup>o</sup> 7 a 9 qt. 350 Ps. ditto pr Capt. Hunter	640		
		1793	5	0

Here follows the BILL-BOOK.

## The Form of a BILL of EXCHANGE-BOOK.

Dunkerque, 14 Oct. 1748. 100l. Sterling.

At three Days Sight pay this my first of Excha. to the Order of Mr. John James,  
One Hundred Pounds Sterling, Value in Account, as per Advice from  
the 8 Oct. 1748. Thomas Sutton.

To Mr. Andrew Wilson,  
Merchant  
in London.

accepted to be paid by  
Mr. James Gold, Andrew Wilson.

Bristol 1 Oct. 1748. 100l.

Thirty Days after Date pay to Mr. William Moor, or Order, One Hundred Pounds,  
Value recd, as pr Advice from  
To Mr. Charles Churchill,  
Merchant  
in London.

Thomas Churchill,  
Christ. Simpson.



## The Fotm of a Book of ACCOUNT-CURRENTS.

Per Contra			CR.		
1748.					
Aug. 14.	By Remisse on <i>J. Simpson</i> , dated 20 Aug.	_____	100		
	By ditto on <i>J. Steenberg</i> , dated 28 Ditto	_____	200		
18.	By my Draught on him to <i>J. Steenberg</i> , dated this Day	_____	300		
Sept. 29.	By Remisse on <i>G. Terhorven</i> , dated 4 O <sup>r</sup> .	_____	300		
Oct. 4.	By abated him on 200 Ps.	_____	5		
6.	By 10 Ps. Stuffs delivered <i>H. Holstein</i> for my Acct.	_____	22	10	
13.	By Remisse on <i>N. Roosen</i> , dated 20 O <sup>r</sup> .	_____	100		
Nov. 2.	By Ditto on <i>J. Van Damme</i> , dated 1 O <sup>r</sup> .	_____	300		
Dec. 5.	By Ditto on myself, dated 7 Dec.	_____	54	3	5
12.	By my Draught on him to <i>J. Steenberg</i>	_____	101	13	2
			1483	6	7
	By Ballance due from him	_____	15	16	7
13.			1499	3	2
Per Contra			CR.		
1748.					
Sept. 16.	By Remisse on <i>R. Woolcombe</i> , dated 30 Aug.	_____	300		
Oct. 8.	By my Draught on <i>J. J. Leuauw</i> dated this Day	_____	300		
Nov. 10.	By Ditto on Ditto dated this Day	_____	300		
Dec. 6.	By Ditto on Ditto dated this Day	_____	300		
			1200		
31.	By Ballance due from them	_____	593	5	
			1793	5	
Errors Excepted, London 31 December, 1748. <i>John James.</i>					

Here follows the BILL-BOOK.

## The Form of a BILL of EXCHANGE-BOOK.

Taunton, 8 O<sup>r</sup>. 1748. 1, 180 0 0

Thirty Days after Date pay to the Order of *Mr. Christ. Leigh* One Hundred and Eighty Pounds, Value in Account, as pr Advice from  
 To *Mr. Richard Reeves*,  
 Merchant  
 in London.

*Wm. Roberts,*  
*Christ. Simpson.*

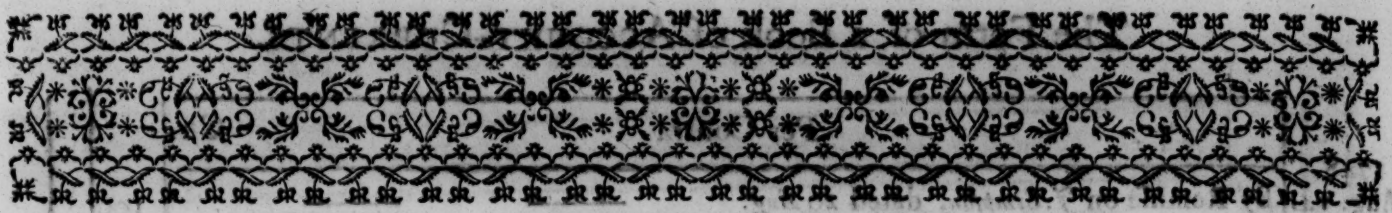
Amsterdam, 20 O<sup>r</sup>. 1748. 1. 100 Sterling.

At Usance pay this my first of Excha. in London, to the Order of *Mr. Claes Clausen*,  
 One Hendred Pounds Sterling, Value in Account, as pr Advice from  
 To *Mr. Nicholas Roosen*,  
 Merchant  
 in Yarmouth.

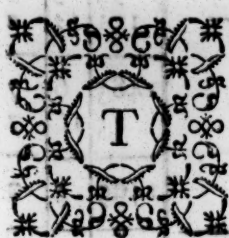
*Jan Roosen,*  
*Gerard Vinck.*

REMARKS





## REMARKS on the Books above-mentioned, and on the Method of conducting them.



THE foregoing Sheets have been taken up with giving those who may want to be informed, proper Ideas and a true Notion of *Book-keeping*, after the strictest Rules of the *Italian Method*, both in relation to *Theory* and *Practice*; and by these *Remarks*, which I am now about to enter upon, I shall explain some Things relating to this Matter, which naturally require an *Illustration*, after what hath been said upon this Subject.

In treating of the Manner of entering Transactions in Trade upon the *Waste-Book*; of stating them properly upon the *Journal*; and of posting them from thence to the *Leidger*; I observed, among other Directions which were given in that Respect, that as soon as ever any Article had been posted from the *Waste-Book* to the *Journal*, a *Mark* ought to be put in the Margin of the *Waste-Book* opposite to the said Article, made thus /: A Mark put to signify, that it hath been duly posted as aforesaid.

I likewise observed, that as soon as ever any Article was posted from the *Journal* to the *Leidger*, that the *Folios* of the *Leidger* upon which the respective Accounts stand to which they are posted, must be set down upon the said *Journal*, in a Column appointed for that Purpose; and that the *Folios* of the *Journal* must be reciprocally set down upon the *Leidger* in like Manner, in regard to those Articles which may have been posted from thence to the said *Leidger*.

Now, as all Persons whatever are liable to Mistakes, and *Book-keepers* among the rest, it is necessary that the *Books* which are under their Management, should be strictly examined from Time to Time, and the sooner after their having been posted, the better: and, as a *Method* is to be observed in going through such an *Examination*, I shall begin with an *Explanation* thereof in the following Manner.

First, as soon as any *Article* that hath been posted from the *Waste-Book* to the *Journal* hath gone through a proper *Examination*, another *Mark* of the same Form as that above-mentioned, must be added upon the said *Waste-Book* to the former; and when that is done, the *Mark* aforesaid will stand thus //: And at the same Time, a full Point must be set on the *Left-hand Side* of the *Folios*, which are to stand upon the *Journal* relating to the said *Article*, as hath been described above. All which is done to signify, that the *Affair* hath been *so far* properly examined.

And, as soon as any *Article* that hath been posted from the *Journal* to the *Leidger* hath likewise gone through a proper *Examination*, a full Point must be set on the *Right-hand Side* of the *Folios*, which stand upon the said *Journal* as above-mentioned, and when that is done, the *Marks* aforesaid will stand thus  $\frac{1}{2}$ , supposing, that the *Folios* in question, are 1 and 2; and at the same Time, a full Point must be likewise



likewise set on the *Left-hand Side* of the *Folios* of the *Journal*, which stand upon the *Leidger* relating to the said *Article*, as hath been described above. And this is also done to signify that the *Affair* hath been *so far*, properly examined also.

And, as it may happen that an *Article* which stands properly stated upon the *Journal* by way of *DEBTOR* and *CREDITOR*, may by Mistake be wrong posted to its respective Accounts upon the *Leidger*, either by being brought to the *DEBTOR* Sides of both Accounts, or to the *CREDITOR* Sides thereof, instead of being entered, as it ought to be, the one of them on the *DEBTOR* Side, and the other on the *CREDITOR*, even though it might be posted to the *proper* Accounts; therefore, it is fit that every *Article* which may have been posted upon the *Leidger*, to the *DEBTOR* Side of every *Account*, should be compared with the *Article* which stands upon the *CREDITOR* Side corresponding therewith, in order to find out if any Errors have been committed in that Respect.

Now, as soon as any *Article* hath gone through this *Examination* here spoken of also, a full Point must be put on the *Right-hand Side* of the *Folio* belonging thereto, both on the *DEBTOR*, and the *CREDITOR* Side; and when that is done, it signifies that the *whole Examination* hath been compleated, and the *Marks* thereof will stand upon the *Leidger* thus (.1.) (.2.)

These *Marks* above-mentioned, I have set down upon the *Waste-Book*, *Journal* and *Leidger*, against the *Articles* relating to the *Inventory* only, having omitted it in regard to all the rest, in order the better to shew how each *Article* ought to stand, as well before it hath gone through the said *Examination*, as afterwards.

But here it may not be improper to Remark, that Mr. *Webster* doth not know how to set down the *Folios* above-mentioned fitly; for though the *Folios* which stand upon his *Journal* refer to his *Leidger*, as they ought to do, yet, the *Folios* which stand upon his *Leidger*, have no Manner of Reference to his *Journal*, but to some other *Folios* of his *Leidger*, and he is obliged to supply the Place of the Cyphers of the *Folios* many times with a *Dash* of his Pen; whilst some others, as a Mark of their Understanding tell us, that those *Folios* above-mentioned, are not of any *Use* at all.

Secondly, It often happens in a Course of Trade, that *two* Transactions or more, have occurred in regard to one and the same *Person* or *Thing*, in one and the same Day; now, in that Case, *sundry Persons*, or *sundry Accounts* must be made either *DEBTOR* to some *certain Person*, or to some *certain Account*; or else, some *certain Person* or *Account* must be made *DEBTOR*, either to *sundry Persons*, or to *sundry Accounts*.—These Cases frequently happen in *Book-keeping*, as may be seen in the *Form* which I have given above, and though the Method of stating these Cases when they are *double*, differs something from what is done when they are *single*, yet the Difference is very small, and they both agree together in the *main*: For, the *Titles* of those *Accounts* which are *DEBTOR*, must always be placed adjoining to the *Line*, or *Column*, which is in the *Margin* of the *Journal*, as well when the Case is *double*, as when it is *single*; and in like Manner, the *Folios* of the *DEBTOR* relating thereto must be placed above those of the *CREDITOR*, separating the one from the other, by a *Line* drawn between them, as well in the *one* Case, as in the *other*.

In the mean time it is fit to observe here, that there are some *Persons*, who when the Cases are *double* in more Respects than one, make *sundry Accounts* *DEBTOR* to *sundry Accounts*; a Method wick I have not given any Instance of, as the Manner of stating the like Cases which I have laid down, is agreeable to the *strictest* Rules of *Book keeping*, and at the same Time, the *plainest* and *easiest* to be understood by a *Learner*.



Thirdly, In setting forth the *Form* of the *Journal* and *Leidger*, and conducting the Affairs relating thereto, I have often said in respect of the *Titles* of the *Accounts* belonging to the *LEIDGER*, *Account of Cash*, *Account of Profit and Loss*, &c. especially at my first setting out; and this I have done only to accomodate myself the better to the *Capacities* of Persons not well versed in the *Art of Book-keeping*; it being usual in the *Counting-House*, to express these Things in shorter Terms: as *Cash*, instead of *Account of Cash*; *Profit and Loss*, instead of *Account of Profit and Loss*, whether *DEBTOR* or *CREDITOR*.

Fourthly, When *sundry Accounts* are either made *DEBTOR*, or *CREDITOR* upon the *Journal* in Manner aforesaid, the Transactions relating thereto might regularly enough, be entered upon the *Leidger* in one Line, as I have actually done sometimes in that Case, particularly in the Instance of *Account of Madder* received from *H. Holstein*, when five Hogsheads of it are sold to *J. Stubbs*; though in general, I have chose to particularize Matters in order to make the Accounts which stand upon the said *Leidger*, appear in the clearest Light possible, without need of any References to the *Journal*: A Method greatly to be preferr'd for that Reason.

Fifthly, I have made but *one* large *Column* only, for the *Foreign Species* upon the *Form* of the *Leidger*; but any *Persons* who think fit, may in *real* Business make *three*. In the mean time, it may be observed, that, whether they put *one* or *three* Columns, if it was executed with *black* Ink instead of *red*, or even by a *Pencil*, by way of Distinction from these destined for the Money, it would not be amiss.

Sixthly, I have on the *Form* aforesaid, and in the Instance of *Account of Woollens*, drawn *one* *Column* for the Number of Pieces bought and sold, and I have likewise drawn *three* *Columns* on *Account of Merchandize consign'd to Thomas Johnson*, in order to keep a distinct Account of the different Sorts of Goods that were sent him: The Use of all which is obvious enough, but yet that Method is more necessary to be practised in some Cases, than in others: A Circumstance fit to be left to every Person's own Fancy, or Discretion. Give me leave, however, to observe, that I have put *double* *Columns* for the Money upon *James Gold's* Account, as necessary to distinguish between the Sums of Money which it is supposed he hath actually *received* and *paid*, and those which he may have, either to *receive*, or *pay* in time.

Seventhly, It often happens in a Course of Trade, that there are Charges arising upon *Merchandise*, which do not come to be paid immediately as soon as they accrue, though it be not worth while to raise a particular *Account* upon the *Leidger* for them in the Name, or Names of such to whom they are due, at the same Time that it is fit they should be entered to *Book* in some Manner or other, if it were only in order to charge them to the *Account of the Merchandise* to which they may belong; now in such a Case as this, an *Account of Charges on Merchandise* may be raised upon the *Leidger*, to be made use of upon all Occasions in that respect: accordingly, I have shewn the Manner of forming and conducting such an Account, and it may be found upon the *Form* of the *Leidger* aforesaid.

Eighthly, I have in the Course of this Work, set down a *Copy* of the *Bills of Exchange* which are supposed to have been received, either upon the *Waste-Book*, or upon the *Bill-Book*: And this I have done chiefly, for the Information of Persons not well versed in *Book-keeping*: being of Opinion myself, that if the Name of the *Person* upon whom any *Bill* may have been drawn, together with the Name of the *Person* by whom it may have been remitted, and the *Date*, and *Value* thereof be preserved, by entering it to *Account of Bills of Exchange remitted*, in the Manner as



I have done upon the *Form* of the *Leidger* aforesaid, that it would suffice to answer all Purposes as well, as if a Copy thereof had been taken: Especially, if the Name of the *Drawer* of the *Bill* had been specified also, as it would have been upon the *Form* here given, if the *Paper* had been wide enough for it.

Ninthly, In Case any *Account*, which stands upon the *Leidger* be full, either upon the DEBTOR, or the CREDITOR Side of it, and there is a great Part of the *other* Side not wrote upon, it is usual to transfer the *Amount* of the Side that is full to the other, according to an *Example* that is given hereof upon the *Leidger*, in the Instance of *Account of Cash*.

And in all other Cases, whenever any *Account* comes to be transferred from any one *Folio* to another, because of both Sides being quite full, the *Amount* of the *Sums*, both on the DEBTOR and CREDITOR Side, ought to be transferred, and not the *Ballance* of the *Accounts*; because no *Account* ought to be ballanced upon a Person's *Book of Account*, in order to transfer the *Ballance* a-new, unless both Parties after having examined and found their *Accounts* to agree, settle the *Ballance* upon their *respective Books* at one and the same Time. *Account of Cash* however, being the only Exception against this Rule, may be ballanced either *Weekly*, *Monthly*, or as often as a Person pleases, because such a *Ballance* hath no Reference to any other Person's Books.

Tenthly, In order to make the *Ballance* of *Thomas Johnson my Account* upon the *Leidger*, that it might be brought to *Account of Ballance* at the End of the Year with the rest, though the *Money* not having been remitted, the *Value thereof* could not be computed exactly, I have reckoned the *Mill Rees* which are due from him, after the Rate of *Five Shillings and Sixpence per Mill Ree*: But if, in the like Case in real Business, when the said *Money* comes to be remitted, the *Exchange* should be either higher or lower than the Rate aforesaid, *Account of Profit and Loss*, must be made either DEBTOR or CREDITOR for the Difference, as the Case requires it. And I have computed the *Value* of the *neat Proceeds* of the *Adventure to Madeira*, and of the *Adventure to Jamaica*, at the same Rate above-mentioned; it being necessary, that all *Accounts* which stand open in such Circumstances as these, should be computed at some certain Rate or other, in order to shut them up, and bring them upon *Account of Ballance* in Manner as I have set forth.

Eleventhly, I have already observed that *Merchants* who are concerned in different Branches of Trade, make use of some Sort of *Books*, which are not useful to others, and I shall here describe one of them, which some distinguish by the Name of a *Day-Book*; the Use of which is to enter down the Names of the *Manufacturers*, from whom a Person in Trade buys and receives from Time to Time, either *Wool-lens*, or *Linens*, *Silks*, or any other Sorts of Goods; together with the *Quantities*, *Qualities*, *Prices*, &c. thereof, the *Date* of the Transaction being set down, at the Head of all. Now the *Form* of this Book is *three Lines* drawn at Length on the *Right-hand Side* of every *Leaf*, forming so many *Columns* for the *Sums of Money* relating thereto, and yet another *Line* forming a *Column* for the *Folios* of the *Leidger*, when the Articles come to be posted thereon. Besides these, *two* other *Lines* forming a *Column* also, must be drawn upon the *Left-hand Side* of the *Leaf* and in the *Margin* thereof, for the *Number of Pieces*, &c. which may have been received: All which I have exemplified as follows, in the Instance of *Woollen Goods* bought and received from Time to Time, from some *Manufacturers*.

The



# OF BOOK-KEEPING.

*The* FORM *of the* DAY-BOOK.

		<i>Monday, 25 June 1748,</i>				
		<i>John Strange.</i>				
<i>R. Rook,</i>	10	Pieces Serges a 32 s.	—	<i>l.</i>	16.	0. 0.
<i>28 June</i>	10	Pieces ditto a 30 s.	—		15.	0. 0.
					131	0 0
		<i>Thursday, 28 ditto.</i>				
		<i>Thomas Glover.</i>				
<i>R. Rook,</i>	10	Pieces of Long Ells a 30 s.	—		315	0 0
<i>28 June</i>						
		<i>Saturday, 30 ditto.</i>				
		<i>William Willett.</i>				
<i>J. Daw,</i>	10	Pieces Duroys a 20 s.	—	<i>l.</i>	10.	0. 0.
<i>30 June</i>	10	Pieces ditto a 22 s.	—		11.	0. 0.
					521	0 0
		<i>Robert Rofs.</i>				
<i>J. Daw,</i>	10	Pieces Callimancoes a 38 s.	—		719	0 0
<i>30 June</i>						
	60	Pieces.			986	0 0

Now, after any Manufactures have been bought and entered to Book as here specified, they must be posted from the *Day Book* to *Account of the Persons* from whom they were received standing upon the *Leidger*, and the *Folios* of the *Day Book* upon which they stand must be likewise set down thereon, in the respective *Columns* appointed for it; and the *Folios* upon which the respective *Accounts* stand upon the *Leidger* must be likewise set down against each Article upon the *Day-Book*. As for *Example*, it is supposed that the *Accounts* of the *Manufacturers* above-mentioned, stand upon the *Leidger*, *Folio* 1, 3, 5, 7.

On the other hand, the *Number* of the *Pieces* and the *Money* which they cost must be summed up, and set down at the Bottom of every *Folio*, like what is done upon the *Form* above given, supposing that the *Bottom* of the *Leaf* stood charged with Sixty Pieces, costing *l. 86. o. o.* as it stands there; and in that Case, *Account of Woollen Goods* must be made DEBTOR for them upon the *Journal*, to *sundry Accounts l. 86. o. o.* the 30 June, per 60 Pieces bought of *sundry Persons*, as per *Day-Book*, to said Date, amount to *l. 86. o. o.* and, when this is done, the *Folio* of the *Day-Book* must be set down upon the *Journal*, in the *Column* appointed for the *Folios* under the *Folio* of the DEBTOR, as hath been directed already in other Cases: And at the same time, the *Folio* of the *Journal* relating to the Transaction must be set down upon the *Day-Book*; which *Folio* we will suppose here to be 9: And as to the DEBTOR Side of the said Article, it must be posted from the *Journal* to the *Leidger*, in Manner before directed.

But if a *Merchant* doth not chuse to have every *single Folio* of his *Day-Book* posted, as often as it becomes full, he may order both the *Amount* of the *Number of Pieces*, and the *Money* which they *cost*, to be transferred from one *Folio* of the *Day-Book* to another, till



till such time as he thinks fit to have it posted to the *Journal* in Manner aforesaid, whether it be *Weekly*, *Monthly*, *Quarterly*, or *Yearly*; and in that Case, the *Folio* of the *Day-Book* only upon which the whole Amount stands, must be set down upon the *Journal*.

Again, if a *Merchant* buys either *Woollens*, or *Linens* from the *Manufacturer*, it is necessary, most Times, that they should be put into either the *Fuller's*, or the *Bleacher's* Hands, in order to their being either *milled*, or *whitened*; and in that Case, the Names of the *Fullers*, or *Bleachers*, to whom the said Goods are delivered, must be set down in the Margin of the *Day-Book* aforesaid, in order to their being made DEBTOR, or charged for them upon a Book to be set apart for that Purpose; and as soon as they are brought back again, they must be made CREDITOR for, or discharged from them again. This Method of setting down the Names of the Persons aforesaid in the Margin, I have given an *Example* of upon the *Form* here set forth, supposing, that *Robert Rook* and *John Daw* were the *Fullers*, to whom the said *Woollens* were delivered. And here it is fit to observe, that as the putting the Names of the said Persons in the Margin opposite to the Goods delivered, serves as a *Mark* of their Delivery; so the setting down the Date serves as a *Mark* of their having been posted to their respective Accounts.

Having been paving the Way thus far for it, I think I can now easily shew, how the *Italian Method* of *Book-keeping* may be applied to the Use of *Shopkeepers*, whether their Dealings be in the *Wholesale* or *Retail Way*, or partly the *one*, and partly the *other*;

A *Warehouselman* or *Shopkeeper* generally buys, and sells his Goods *three Ways*, viz. either for *Ready Money*, or *Bills of Exchange*, which (as I have observed already) is the same Thing; or for *Trust*; or partly for the *one*, and partly for the *other*: And he ought, in order to conduct Things in the most regular manner, to make use of *five Books*, besides a *Copy Book* for his *Letters*; namely, a LEIDGER, a MEMORIAL, a CASH-BOOK, a DAY-BOOK, and a SHOP-BOOK. The Use and Form of four of which Books having been set forth already, I shall here give the like Description of the *fifth*.\*

Now the Use of this Book last mentioned, is to set down all the *Wares* which are sold from time to time, in the same Manner as the *Day-Book* of either a *Merchant* or *Shopkeeper* serves to set down all the *Wares* which they buy, agreeably to what I have already observed; and the *Form* and *Manner* of conducting and posting it to the *Leidger* is the very same also. There is one Difference however, which a *Shopkeeper* may make in regard to the conducting thereof if he thinks fit; for, as upon his *Shop-Book* all the Particulars of what he sells must be specified, he hath no need to do it at all in regard of what he buys, by copying all the *Bills of Parcels* of the *Wares* which he receives from time to time into his *Day-Book*; it being sufficient to set down thereon the *Amount* of each *Parcel* only, together with the *Date* of its *Receipt*, referring himself to the said *Bills of Parcels* themselves for the *Particulars* thereof upon Occasion: And in order thereto; he ought to enter every *Bill of Parcels* to the said Book, as soon as ever he hath examined it, and then put it carefully upon a File: And at the same time he ought, in case of any Errors, to note them upon the said *Bills of Parcels*, and to make his *Dealer* DEBTOR for them upon his *Memorial* and *Account of Shop Goods* CR. unless he thinks fit to keep *particular Accounts* upon his *Leidger*, for his different Sorts of *Wares*: in which Case, Account of the particular *Wares*, must be made CREDITOR for them. But here it is fit to observe likewise, that when the said Entries come to be posted from the *Day-Book* to the *Leidger* as aforesaid, there is no need to put the Sum belonging

\* The Form of this *Memorial* is the same as of a *Merchant's Journal*, though made use of in such a Manner as his *Waste-Book*: For which see the *Art of Book-Keeping made easy to the Young and the Unexperienced*, hereafter spoken of.



to each Article, into the *Columns* appointed for the *Money* every time it is posted, but they may be set down short of them from time to time, till the End of every Month, and then be summed up together, and carried in at once: A Method which will be found convenient for all those who buy their *Wares* payable in so many *Months*, and who receive more than one Parcel from their respective Dealers within the Space of a *Month*, because they can see at once by that Means how much Value they may have received, and are to pay in every *Month*: And as for the Manner of executing thereof, it may be seen upon the *Leidger* in many Instances, particularly in the Case of *Account of Woollens*, when two different Parcels which were received from *J. Strang*, and *J. Long*, 25 *June*, are set down, and put in as afore said.

If a *Shopkeeper* receives any *Money* for any *Wares* sold out without their having been entered to his *Shop-Book* at all, he is to enter the Sum upon his *Cash-Book*, either by making his *Cash Dr.* to *Shop-Goods*, for so much received from such a *Person* for them, or for so much taken out of the *Till* (either *daily* or *weekly* as he thinks fit) for *Goods* sold to *sundry Persons* to the Day of the Date thereof. If he sells his *Wares*, for *Bills of Exchange*, he must make *Bills of Exchange* remitted me, *Dr.* for them to said *Wares*; and if he receives any *Money* upon *Account* of any *Book-Debts*, he must make *Cash Dr.* to the *Person* from whom he receives it, or to *Ready-Money-Dealers*, in Case that *Account* had been charged therewith, and the respective *Accounts Crs.*

Now, if a *Person* carries on his *Business* in such a regular Method as this, he will be always able to see at once the *Value* of the *Wares*, which he may buy and sell, &c. continually; the *Time* when his *Payments* become due; and the *Sums* which he receives for *Ready-Money*, whether it be out of his *Till*, or otherwise: And that cannot but be of vast Service to him in the Management of his Affairs, because he will be always able to know before-hand, what *Sums* he hath to pay and when; as also what he may expect to receive, giving Allowance for *Disappointments*. And the *Unreasonableness* of some of those *Disappointments* also, will naturally come under his Consideration.\*

I have only mentioned *Books of Accounts* which *Shopkeepers* who would conduct their *Business* in a regular Manner ought necessarily to keep, leaving it to themselves to consider, whether the *Circumstances* of their *Trade* require any other, as I have done in regard to *Merchants*. But if any *Shopkeepers* should prefer a shorter and no less regular Method, for conducting their Affairs, I shall point out one to them before I have done. In the mean time I shall now proceed to shew, how the *Italian Method* of *Book-keeping* may be accommodated to the Use of *Persons* who are not concerned in *Trade* at all; and in order to do this, I shall give an Example thereof in the Case of the *Steward* of an *Estate*, as the Affairs of all other *Persons* out of *Trade* may be regulated and conducted after the same Manner, those of Owners of *Estates* in particular.

I shall not here point out the different Nature of *Tenures*, or the Manner by which People hold their *Estates*, in order to shew the different Natures of the Rents which become due to them; but only suppose, that a *Steward* is employed by his *Lord* to collect the Income of his *Estate* of what Nature soever it may be for his Use, and to render a *just, intelligible, and regular Account* for it to him.

Now, in order to do this, one *Book* only is, ordinarily speaking, sufficient, namely, a *Leidger* having an *Alphabet* thereto annexed: The *Form* of which is the same of that  
of

\* It was not thought proper to give Forms of Warehousemen's and Shopkeeper's Books of Account here, in consequence of these Directions, to avoid an Addition in the Price: But I have published them since in a Tract titled, *The Art of Book-keeping made easy to the Young, and the Unexperienced*, Price 1s. of the same Size as this Treatise, and very fit to be bound up with it; to be had of the same Booksellers also.



of a *Merchant's* or *Tradesmen's* already described, and the Use of it to state proper Accounts upon it, by way of DR. and CR. in Manner as hath been already set forth.

These Accounts just spoken of, are of *three* Kinds, namely, the Account of the *Lord*, by whom any *Steward* is employed; the Accounts of the Tenants, from whom he is to receive *Rents*; and *Account of Cash*, upon which he is to set down his Receipts and Payments. And the Manner of conducting these Accounts is as follows, *viz.* Whenever any *Steward* enters upon his Office, he is to be furnished with a *Rental* of his *Lord's* Estate, at least as much of it as is put under his Management, for his Government in that Respect; and as soon as he finds by it, that any Rent is due and payable (for some Rents are not payable *Quarterly*) he must form an *Account* upon the *Leidger*, for each of the *Tenants* from whom the said Rent is due, and one other *Account* under the Name of his *Lord*, in Manner as hath been shewn by the Form of the *Merchant's Leidger*; and then he must make each of the said *Tenants* DR. upon their *respective Accounts*, To their *Lord*, for their respective Rent, like what stands upon *Thomas Dobson's Account*; and when that is done, he must turn to the *Lord's Account* and make him CR. By each *Tenant*, naming their respective Names, for so much Rent due such a Day; and when he hath done this, in regard to any one *Tenant's Account*, he must set down the *Folio* upon which the *Lord's Account* stands in the Column appointed for it, as aforesaid, upon the *Tenant's Account*; and, on the other Hand, the *Folio* upon which the *Tenant's Account* stands, in the Column appointed for it upon the *Lord's Account*: which ought to be done as a *Mark* of each Article's having been duly posted to *both Accounts*, and in order to shew the more readily where *each Account* may be found upon Occasion.

In the mean time, whenever any *Steward* receives any Money from any of the *Tenants* aforesaid for their Rent, he must make *Account of Cash* DR. To each *Tenant* naming his Name, for so much as he hath received, and then make the said *Tenant* CR. By *Cash* for the said Sum, setting down the *Folio* upon which *Account of Cash* stands to the *Tenant's Account*, and the *Folio* upon which the *Tenant's Account* stands to *Account of Cash*, just in the same Manner as is done in regard of entering any Articles upon a *Merchant's CASH-BOOK*, and of posting them from thence to the *LEIDGER*, according to the *Form* which hath been given in these Sheets.

Whenever any *Tenant* brings in any *Bills of Disbursements* of any Kind for Account of his *Lord*, the *Steward*, upon finding them satisfactory, must make the *Lord* DR. To the *Tenant*, and the *Tenant* CR. By the *Lord* for the same in Manner aforesaid; and the like must be done, if any *Goods* have been furnished by him agreeably to his *Lord's Orders* and for his *Use*, or if he proves *insolvent*, or if any Abatement of his *Arrears* be made him: And, whenever a *Steward* pays any Money to his *Lord*, or by his *Orders* and for his *Use*, he must make his said *Lord's Account*, DR. To *Cash*; and *Cash* CR. By his *Lord* for the respective Sums, always remembering to set down the *Folios* upon the *Accounts* in Manner aforesaid.\*

A *Shopkeeper* may act upon the very same Plan also, if he pleases, in the Regulation and Conduct of his *Books of Account*, and drop the Use of both the *Memorial*, and the *Day-Book*. For, if he receives any *Wares* from any of his *Dealers*, he may make *Account of Shop Goods* upon his *Leidger* DR. for them, To the *Dealer* from whom they were received; and the said *Dealer*, CR. By *Account of Shop Goods*, setting down the *Folios* to each Account, as has been just mentioned: and, if he receives any *Bills of Exchange*,

\* Forms for conducting the Accounts of *Stewards* and *Rentgatherers*, &c. agreeably to these Directions are also to be found on the Tract, stiled *The Art of Book-keeping made easy*, &c. aforesaid.



*Exchange*, he may make *Account of Bills of Exchange* remitted upon the *Leidger*, DR. for them, To the respective *Persons* from whom they were received; and *each* of the said *Persons* CR. By *Account of Bills of Exchange*, for the Value as aforesaid. And, when *he* pays the said *Bills* away, or *they* enter into *Cash*, the *Persons* to whom he paid them, or *Account of Cash*, must be made DR. To *Account of Bills of Exchange* for the Amount thereof; and *Account of Bills of Exchange* must be made CR. By either the *Persons* aforesaid, or By *Account of Cash*, setting down the *Folios* upon the respective *Accounts* as aforesaid.

Then as to the *Wares*, which he sets down from Time to Time upon his *Shop-Book*, as having been sold for *Credit*, after he hath made all the *Persons* who bought the said Goods DR. for them, in Manner aforesaid, on their respective *Accounts*, he may post them away *Monthly*, to *Account of Shop-Goods* standing upon the *Leidger*, from his said *Shop-Book* directly to the CREDITOR Side of it, By *sundry Goods* sold as *per Shop-Book* to such a Date; and at the same time, he must set down upon *Account of Shop-Goods* the *Folio* of the *Shop-Book*, upon which the *Amount* of the said Article stands; and upon the *Shop-Book* the *Folio* of the *Leidger* upon which *Account of Shop-Goods* stands, under the *Folio* of the *Account* belonging to the *last Person*, who bought any of the said Goods, and opposite to the Sum Total of the *Amount* aforesaid, a Line being drawn between each *Folio*, as hath been directed in regard of posting the *Journal* to the *Leidger*: And as to any *Cash* received, either for any *Book-Debts*, or out of the *Till*, it must be entered to the *Cash-Book* on the DR. Side, and posted from thence to the CR. Side of those *Accounts* on the *Leidger*, to which they belonged, in Manner as hath been already directed.

I shall now conclude with giving the *Form* of an *Epitome*, or *Monthly Abstract* of a *Person's Accounts*, the Use of which may be of great *Service*, especially to People concerned in *Trade* if they carry it always about them; not only as a *Memorandum* for the better transacting of their Affairs; but as a State of their *Accounts* in case their *Books* should be destroyed by *Fire*. The *Method* of doing which, is only to set down *Monthly* to every *Person's Account*, stated either upon a *loose Sheet of Paper*, or his *Pocket-Book*, how much he receives from, and pays to each, summed up in one *Total*, in regard of the said *Receipts* and *Payments* in Manner as it stands on the other Side.

The following *Epitome* is carried on for six Months only, and a Quarter of a Sheet of Paper, as you may see, is sufficient for that Purpose; consequently, half a Sheet would have been enough to have carried it on for a whole Year, if my *Form of Book-keeping* had extended itself so far. The Use of such a *Method* cannot but be of great Service to any *Persons* who are largely concerned in *Trade*, as I have already observed; whilst it requires so little Time, as that an Hour or two a Month is sufficient for the conducting it.—Give me leave here to recommend once more, what I have already just spoken of, namely, the making out a *List*, about a Week before the End of every Month, of all the Sums that a *Person* in *Trade* may have either to *receive*, or *pay* during the following, each *Sum* being set down opposite to the *Names* of the *Persons*, or to the *Titles* of the *Accounts* to which they relate. It being a *Method* also, which cannot but be of great Service in conducting of Affairs in *Trade*; whilst the Time requisite for that End is still less than what is mentioned above.

I might here proceed to set forth the *Qualifications* of a *Book-keeper*, the *Nature* of *Exchanges*, and the *Manner* of *computing* them; to say somewhat of *Interest* and *Discount*, of *Tare*, *Tret*, &c. and even to treat of the *Laws*, *Customs*, &c. relating to *Commerce* and *Navigation*; but these Sheets having taken up too much of my Time already, as well as exceeded the Price which I had proposed at first, I shut it up here till another Opportunity.



# Of BOOK-KEEPING.

10

An Epitome, or Monthly Abstract of a Trader's Accounts.

Titles of Accounts.	DR.	July	CR.	DR.	August	CR.	DR.	September	CR.
John Strang	552 10	0—1000 0 0		552 10 200 0	0—1000 0 0		752 10 200 0	0—1000 0 0	
				752 10	0—		952 10	0—	
James Long	175 0	0—950 0 0		175 0	0—950 0 0		175 0 300 0	0—950 0 0	
							475 0	0—	
Francis Foot	205 0	0—		205 0	0—		205 0	0—205 0 0	
Mercha. consign- ed to Thomas Johnson	663 19 10	—331 19 11		663 19 10	—331 19 11		663 19 10	—331 19 11	
Thomas Johnson his Account	331 19 11	—126 5 0		331 19 11	—126 5 0 205 14 11 331 19 11				
Gerard Vinck	1397 10	0—		1397 10	0—600 0 0		1397 10	0—600 0 0 300 0 0 900 0 0	
Mayence and Keulen				1153 5	0—		1153 5	0—300 0 0	

N n

Titles



## OF BOOK-KEEPING.

An Epitome, or Monthly Abstract of a Trader's Accounts.

Titles of Accounts.	DR.	October	CR.	DR.	November	CR.	DR.	December	CR.
John Strang	952 10	0—1000 0 0	01 522 0 0	0001—0	01 522				
	47 10	0—	0 002						
	1000 0	0—	01 527						
James Long	475 0	0—950 0 0	1070 13	6—1300 0 0	1070 13	6—1300 0 0			
	595 13	6—350 0 0							168 2 8
	1070 13	6—1300 0 0							1468 2 8
Thomas James	22 1	1—106 5 0	22 1	1—106 5 0	46 19 11½	46 19 11½			
			84 3 11						
			106 5 0						
Mercha. consign- ed to Thomas Johnson	663 19 10	—331 19 11	663 19 10	—331 19 11	663 19 10	—331 19 11	37 17 7	—369 17 6	
							701 17 5	—701 17 5	
James Ashley	111 19 3	—70 0 0	111 19 3	—70 0 0	111 19 3	—70 0 0			
									41 19 3
									111 19 3
Gerard Vinck	1397 10	0—900 0 0	1397 11	6—1027 10 0	1397 11	6—1327 10 0			
	0 1	6—127 10 0		300 0 0	101 11	8—155 16 7			
	1397 11	6—1027 10 0		1327 10 0	1499 3	2—1483 6 7			
Mayence and Keulen	1153 5	0—300 0 0	1153 5	0—600 0 0	1793 5	0—900 0 0			
		300 0 0	640 0 0	300 0 0		300 0 0			
		600 0 0	1793 5	0—900 0 0		1200 0 0			



F I N I S.



10000 17170 13150 10000